



Dave Yost • Auditor of State



PERRY TOWNSHIP  
LOGAN COUNTY

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# Dave Yost • Auditor of State

Perry Township  
Logan County  
P.O. Box 35  
East Liberty, Ohio 43319

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

May 26, 2011

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Perry Township  
Logan County  
P.O. Box 35  
East Liberty, Ohio 43319

To the Board of Trustees:

We have audited the accompanying financial statements of Perry Township, Logan County (the Township), as of and for the years ended December 31, 2010 and 2009. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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. The Township processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Township because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require townships to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2010 and 2009 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2010 and 2009 or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Perry Township, Logan County, as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2011, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



**Dave Yost**  
Auditor of State

May 26, 2011



**PERRY TOWNSHIP  
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010**

|   | <u>Governmental Fund Types</u> |                            | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|---|--------------------------------|----------------------------|---|
|   | <u>General</u>                 | <u>Special<br/>Revenue</u> |   |
| <b>Cash Receipts:</b>   |                                |                            |   |
| Property and Other Local Taxes  | \$29,457                       | \$311,607                  | \$341,064                               |
| Charges for Services  |                                | 22,527                     | 22,527                                  |
| Licenses, Permits, and Fees   | 1,326                          | 8,825                      | 10,151                                  |
| Intergovernmental   | 140,322                        | 648,565                    | 788,887                                 |
| Special Assessments   |                                | 3,765                      | 3,765                                   |
| Earnings on Investments   | 1,688                          | 874                        | 2,562                                   |
| Miscellaneous   | 1,649                          | 28,947                     | 30,596                                  |
| Total Cash Receipts   | <u>174,442</u>                 | <u>1,025,110</u>           | <u>1,199,552</u>                        |
| <b>Cash Disbursements:</b>  |                                |                            |   |
| <b>Current:</b>   |                                |                            |   |
| General Government  | 111,080                        | 14,393                     | 125,473                                 |
| Public Safety   |                                | 360,488                    | 360,488                                 |
| Public Works  |                                | 256,817                    | 256,817                                 |
| Health  | 15,148                         | 55,918                     | 71,066                                  |
| Conservation - Recreation   |                                | 19,126                     | 19,126                                  |
| Capital Outlay  |                                | 74,973                     | 74,973                                  |
| Total Cash Disbursements  | <u>126,228</u>                 | <u>781,715</u>             | <u>907,943</u>                          |
| Total Receipts Over/(Under) Disbursements   | <u>48,214</u>                  | <u>243,395</u>             | <u>291,609</u>                          |
| <b>Other Financing Receipts:</b>  |                                |                            |   |
| Other Financing Sources   | <u>1</u>                       |                            | <u>1</u>                                |
| Excess of Cash Receipts and Other Financing<br>Receipts Over / (Under) Cash Disbursements | 48,215                         | 243,395                    | 291,610                                 |
| Fund Cash Balances, January 1   | <u>118,395</u>                 | <u>2,992,280</u>           | <u>3,110,675</u>                        |
| Fund Cash Balances, December 31   | <u>\$166,610</u>               | <u>\$3,235,675</u>         | <u>\$3,402,285</u>                      |

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

**PERRY TOWNSHIP  
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

|   | <u>Governmental Fund Types</u> |                            | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|---|--------------------------------|----------------------------|---|
|   | <u>General</u>                 | <u>Special<br/>Revenue</u> |   |
| <b>Cash Receipts:</b>   |                                |                            |   |
| Property and Other Local Taxes  | \$39,483                       | \$478,549                  | \$518,032                               |
| Charges for Services  |                                | 23,446                     | 23,446                                  |
| Licenses, Permits, and Fees   | 1,133                          | 7,600                      | 8,733                                   |
| Intergovernmental   | 99,331                         | 658,458                    | 757,789                                 |
| Special Assessments   |                                | 3,524                      | 3,524                                   |
| Earnings on Investments   | 3,820                          | 1,489                      | 5,309                                   |
| Miscellaneous   | 339                            | 3,180                      | 3,519                                   |
| Total Cash Receipts   | <u>144,106</u>                 | <u>1,176,246</u>           | <u>1,320,352</u>                        |
| <b>Cash Disbursements:</b>  |                                |                            |   |
| <b>Current:</b>   |                                |                            |   |
| General Government  | 152,954                        | 13,501                     | 166,455                                 |
| Public Safety   |                                | 324,848                    | 324,848                                 |
| Public Works  |                                | 289,669                    | 289,669                                 |
| Health  |                                | 32,074                     | 32,074                                  |
| Conservation - Recreation   |                                | 18,099                     | 18,099                                  |
| Capital Outlay  |                                | 982                        | 982                                     |
| Total Cash Disbursements  | <u>152,954</u>                 | <u>679,173</u>             | <u>832,127</u>                          |
| Total Receipts Over Disbursements   | <u>(8,848)</u>                 | <u>497,073</u>             | <u>488,225</u>                          |
| <b>Other Financing Receipts:</b>  |                                |                            |   |
| Transfers-In  |                                | 1,000                      | 1,000                                   |
| Transfers-Out   | (1,000)                        |                            | (1,000)                                 |
| Other Financing Sources   | 422                            | 420                        | 842                                     |
| Total Other Financing Receipts / (Disbursements)                                | <u>(578)</u>                   | <u>1,420</u>               | <u>842</u>                              |
| Excess of Cash Receipts and Other Financing<br>Receipts Over Cash Disbursements | (9,426)                        | 498,493                    | 489,067                                 |
| Fund Cash Balances, January 1   | <u>127,821</u>                 | <u>2,493,787</u>           | <u>2,621,608</u>                        |
| Fund Cash Balances, December 31   | <u>\$118,395</u>               | <u>\$2,992,280</u>         | <u>\$3,110,675</u>                      |

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

**PERRY TOWNSHIP  
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Perry Township, Logan County (the Township), as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

**B. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

**C. Deposits and Investments**

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively. The Township did not hold any investments during 2010 or 2009.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

**1. General Fund**

The General Fund reports all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

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

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

**Fire Levy Fund** - This fund receives property tax money to help operate the Township fire and EMS departments.

**PERRY TOWNSHIP  
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

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

**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. Encumbrances outstanding at year end are cancelled, and re-appropriated in the subsequent year.

A summary of 2010 and 2009 budgetary activity appears in Note 3.

**F. Property, Plant, and Equipment**

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**2. EQUITY IN POOLED DEPOSITS**

The Township maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

|                         | <u>2010</u>        | <u>2009</u>        |
|-------------------------|--------------------|--------------------|
| Demand deposits         | \$2,580,547        | \$2,290,169        |
| Certificates of deposit | 821,738            | 820,506            |
| Total deposits          | <u>\$3,402,285</u> | <u>\$3,110,675</u> |

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

**PERRY TOWNSHIP  
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31 2010, and 2009 follows:

**2010 Budgeted vs. Actual Receipts**

| <b>Fund Type</b> | <b>Budgeted<br/>Receipts</b> | <b>Actual<br/>Receipts</b> | <b>Variance</b>  |
|------------------|------------------------------|----------------------------|------------------|
| General          | \$125,000                    | \$ 174,443                 | \$ 49,443        |
| Special Revenue  | 827,700                      | 1,025,110                  | 197,410          |
| Total            | <u>\$952,700</u>             | <u>\$1,199,553</u>         | <u>\$246,853</u> |

**2010 Budgeted vs. Actual Budgetary Basis Expenditures**

| <b>Fund Type</b> | <b>Appropriation<br/>Authority</b> | <b>Budgetary<br/>Expenditures</b> | <b>Variance</b>    |
|------------------|------------------------------------|-----------------------------------|--------------------|
| General          | \$ 255,062                         | \$126,228                         | \$ 128,834         |
| Special Revenue  | 3,755,743                          | 781,715                           | 2,974,028          |
| Capital Projects | 52,569                             |                                   | 52,569             |
| Total            | <u>\$4,063,374</u>                 | <u>\$907,943</u>                  | <u>\$3,155,431</u> |

**2009 Budgeted vs. Actual Receipts**

| <b>Fund Type</b> | <b>Budgeted<br/>Receipts</b> | <b>Actual<br/>Receipts</b> | <b>Variance</b>  |
|------------------|------------------------------|----------------------------|------------------|
| General          | \$110,000                    | \$ 144,528                 | \$ 34,528        |
| Special Revenue  | 688,000                      | 1,177,666                  | 489,666          |
| Capital Projects | 15,000                       |                            | (15,000)         |
| Total            | <u>\$813,000</u>             | <u>\$1,322,194</u>         | <u>\$509,194</u> |

**2009 Budgeted vs. Actual Budgetary Basis Expenditures**

| <b>Fund Type</b> | <b>Appropriation<br/>Authority</b> | <b>Budgetary<br/>Expenditures</b> | <b>Variance</b>    |
|------------------|------------------------------------|-----------------------------------|--------------------|
| General          | \$ 249,305                         | \$153,954                         | \$ 95,351          |
| Special Revenue  | 3,164,939                          | 679,173                           | 2,485,766          |
| Capital Projects | 20,363                             |                                   | 20,363             |
| Total            | <u>\$3,434,607</u>                 | <u>\$833,127</u>                  | <u>\$2,601,480</u> |

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopt rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, 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.

**PERRY TOWNSHIP  
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**5. RETIREMENT SYSTEMS**

The Township's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which includes postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, members of OPERS participants contributed 10 percent of their wages. The Township contributed an amount equal to 14 percent of their wages to OPERS for 2010 and 2009. The Township has paid all contributions required through December 31, 2010.

**6. RISK MANAGEMENT**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

- Commercial property coverage
- Commercial general liability coverage
- Employee benefits liability policy
- Commercial auto coverage
- Commercial Inland Marine coverage



# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Perry Township  
Logan County  
P.O. Box 35  
East Liberty, Ohio 43319

To the Board of Trustees:

We have audited the financial statements of Perry Township, Logan County (the Township) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated May 26, 2011, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Township processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Township because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to audit Ohio governments. 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 the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies, or material weaknesses. However, as described in the accompanying schedule of findings, we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and timely corrected. We consider finding 2010-001 described in the accompanying schedule of findings to be a material weakness.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated May 26, 2011.

We intend this report solely for the information and use of management, the Board of Trustees, and others within the Township. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost  
Auditor of State

May 26, 2011



**PERRY TOWNSHIP  
LOGAN COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2010 AND 2009**

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

**FINDING NUMBER 2010-001**

**Material Weakness**

**Recording of Financial Activity**

The Township's 2010 accounting records and financial statements had revenue classification errors of \$610,512 in the Special Revenue Fund Type, \$52,569 in the Capital Projects fund type and \$49,719 in the General Fund. These classification errors were the result of posting state reimbursements and Kilowatt revenue as tax revenue instead of intergovernmental revenue, posting fire contract revenue as intergovernmental revenue instead of charges for services revenue, and for incorrect postings of prior audit adjustments. The Township's 2009 accounting records and financial statements presented incorrect beginning balances based on incorrect posting of prior audit adjustments and incorrect activity based on revenue misclassifications. The posting errors amounted to \$16,883 in the General fund, \$69,452 in Special Revenue funds, and \$52,569 in the Capital Projects fund.

The failure to correctly record revenues and expenditures may not only impact the users' understanding of the financial operations, it may also inhibit the Township's Trustees and management's ability to make sound financial decisions, may impact the Township's ability to comply with budgetary laws, and could result in the material misstatement of the financial statements.

To assist in the effective management and reporting of financial resources, procedures should be implemented to help assure the proper recording of financial activity in the accounting records and financial statements. Procedures should be performed regarding a periodic review of the financial records, as well as a review of the financial statements, to help identify recording errors. The Ohio Township Manual and Auditor of State Audit Bulletins may be used for guidance in the recording of financial activity.

The accompanying financial statements have been adjusted to correctly reflect all financial activity.

**Officials Response:**

Officials did not respond to this finding.

PERRY TOWNSHIP  
LOGAN COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2010 AND 2009

| Finding Number | Finding Summary                          | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b> |
|----------------|--|------------------|--|
| 2008-001       | Accurate reporting of Financial Activity | No               | Repeated as 2010-001   |



# Dave Yost • Auditor of State

PERRY TOWNSHIP

LOGAN 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  
AUGUST 16, 2011