



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CHESTER TOWNSHIP
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REPORT OF INDEPENDENT ACCOUNTANTS

Chester Township
Geauga County
12701 Chillicothe Road
Chesterland, Ohio 44026

To the Board of Trustees:

We have audited the accompanying financial statements of Chester Township, Geauga County, Ohio, (the Township) as of and for the years ended December 31, 1999 and December 31, 1998. 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 and reserves for encumbrances of Chester Township, Geauga County, Ohio, as of December 31, 1999 and December 31, 1998, 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 22, 2000 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of management, the Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro
Auditor of State

May 22, 2000

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CHESTER TOWNSHIP
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - 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>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Local Taxes	\$202,468	\$2,550,227	\$0	\$0	\$2,752,695
Intergovernmental	410,849	466,483	0	200,717	1,078,049
Special Assessments	0	0	99,879	0	99,879
Licenses, Permits, and Fees	30,495	3,345	0	0	33,840
Fines, Forfeitures, and Penalties	54,503	0	0	0	54,503
Earnings on Investments	106,835	2,786	0	110	109,731
Other Revenue	38,428	52,372	0	0	90,800
Gifts	0	250	0	0	250
Total Cash Receipts	<u>843,578</u>	<u>3,075,463</u>	<u>99,879</u>	<u>200,827</u>	<u>4,219,747</u>
Cash Disbursements:					
Current:					
General Government	476,603	3,992	0	0	480,595
Public Safety	1,885	1,944,248	0	0	1,946,133
Public Works	17,645	1,271,677	0	0	1,289,322
Health	61,662	7,479	0	0	69,141
Human Services	1,989	0	0	0	1,989
Miscellaneous	0	38,637	0	0	38,637
Capital Outlay	100,314	179,852	0	0	280,166
Debt Service:					
Redemption of Principal	0	0	63,449	0	63,449
Interest and Fiscal Charges	0	0	26,271	0	26,271
Contract Services	0	125,827	0	200,717	326,544
Total Cash Disbursements	<u>660,098</u>	<u>3,571,712</u>	<u>89,720</u>	<u>200,717</u>	<u>4,522,247</u>
Total Receipts Over/(Under) Disbursements	<u>183,480</u>	<u>(496,249)</u>	<u>10,159</u>	<u>110</u>	<u>(302,500)</u>
Other Financing Receipts/(Disbursements):					
Proceeds of Notes	0	131,000	0	0	131,000
Other Sources	1,863	3,100	0	0	4,963
Total Other Financing Receipts/(Disbursements)	<u>1,863</u>	<u>134,100</u>	<u>0</u>	<u>0</u>	<u>135,963</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>185,343</u>	<u>(362,149)</u>	<u>10,159</u>	<u>110</u>	<u>(166,537)</u>
Fund Cash Balances, January 1, 1999	<u>589,205</u>	<u>1,125,817</u>	<u>4,701</u>	<u>423</u>	<u>1,720,146</u>
Fund Cash Balances, December 31, 1999	<u>\$774,548</u>	<u>\$763,668</u>	<u>\$14,860</u>	<u>\$533</u>	<u>\$1,553,609</u>
Reserve for Encumbrances, December 31, 1999	<u>\$13,532</u>	<u>\$108,347</u>	<u>\$0</u>	<u>\$0</u>	<u>\$121,879</u>

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

**CHESTER TOWNSHIP
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPE -
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	Nonexpendable Trust
OPERATING RECEIPTS:	
Interest	\$10
Total Operating Receipts	10
Excess of Cash Receipts Over/(Under) Cash Disbursements	10
Fund Cash Balance, January 1, 1999	644
Fund Cash Balance, December 31, 1999	\$654
Reserve for Encumbrances, December 31, 1999	\$0

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

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

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Local Taxes	\$204,156	\$2,584,643	\$0	\$0	\$2,788,799
Intergovernmental	330,642	381,966	0	99,284	811,892
Special Assessments	0	0	117,165	0	117,165
Licenses, Permits, and Fees	28,070	5,525	0	0	33,595
Fines, Forfeitures, and Penalties	49,427	0	0	0	49,427
Earnings on Investments	109,589	5,118	0	113	114,820
Other Revenue	61,386	119,545	25,162	0	206,093
Gifts	0	2,945	0	0	2,945
Total Cash Receipts	<u>783,270</u>	<u>3,099,742</u>	<u>142,327</u>	<u>99,397</u>	<u>4,124,736</u>
Cash Disbursements:					
Current:					
General Government	530,486	3,578	0	0	534,064
Public Safety	14,527	1,852,086	0	0	1,866,613
Public Works	17,339	800,547	0	0	817,886
Health	60,400	9,254	0	0	69,654
Human Services	2,948	0	0	0	2,948
Miscellaneous	0	29,554	0	0	29,554
Capital Outlay	228,413	225,744	0	440	454,597
Debt Service:					
Redemption of Principal	0	0	187,860	0	187,860
Interest and Fiscal Charges	0	0	37,667	0	37,667
Contract Services	0	0	0	99,284	99,284
Total Cash Disbursements	<u>854,113</u>	<u>2,920,763</u>	<u>225,527</u>	<u>99,724</u>	<u>4,100,127</u>
Total Receipts Over/(Under) Disbursements	<u>(70,843)</u>	<u>178,979</u>	<u>(83,200)</u>	<u>(327)</u>	<u>24,609</u>
Other Financing Receipts/(Disbursements):					
Proceeds of Bonds	0	0	87,673	0	87,673
Other Sources	8,398	4,075	0	0	12,473
Total Other Financing Receipts/(Disbursements)	<u>8,398</u>	<u>4,075</u>	<u>87,673</u>	<u>0</u>	<u>100,146</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(62,445)</u>	<u>183,054</u>	<u>4,473</u>	<u>(327)</u>	<u>124,755</u>
Fund Cash Balances, January 1, 1998	<u>651,650</u>	<u>942,763</u>	<u>228</u>	<u>750</u>	<u>1,595,391</u>
Fund Cash Balances, December 31, 1998	<u>\$589,205</u>	<u>\$1,125,817</u>	<u>\$4,701</u>	<u>\$423</u>	<u>\$1,720,146</u>
Reserve for Encumbrances, December 31, 1998	<u>\$9,675</u>	<u>\$294,231</u>	<u>\$0</u>	<u>\$200,717</u>	<u>\$504,623</u>

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

**CHESTER TOWNSHIP
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPE -
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	Nonexpendable Trust
OPERATING RECEIPTS:	
Interest	\$13
Total Operating Receipts	13
Excess of Cash Receipts Over/(Under) Cash Disbursements	13
Fund Cash Balance, January 1, 1998	631
Fund Cash Balance, December 31, 1998	\$644
Reserve for Encumbrances, December 31, 1998	\$0

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

**CHESTER TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Chester Township, Geauga County, Ohio (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides general governmental services, including road and bridge maintenance, cemetery maintenance and police protection. Fire protection is contracted through Chesterland Volunteer Fire Department, Incorporated. Emergency medical services are contracted through Chesterland Fire Rescue, Incorporated.

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 investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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 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 for constructing, maintaining and repairing of Township roads and bridges.

Police District Fund - This fund receives property tax money to provide police protection to the Township residents.

**CHESTER TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Debt Service Funds

The Debt Service Fund is used to accumulate resources for the payment of bonds and note indebtedness. This fund receives transfers and property tax revenues for the retirement of note debt on road improvements.

4. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township had the following significant Capital Project Fund:

Issue II Cedar Road 1998 - This fund is used to account for State Issued II money paid for projects by the State of Ohio on behalf of the Township.

5. Fiduciary Fund (Non-Expendable)

These funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Township to maintain the corpus of the trust the fund is classified as a non-expendable trust fund. The Township had the following Fiduciary Fund:

Bequest Fund - This is a Cemetery Bequest fund to be used to maintain certain grave sites in the Township cemetery.

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. 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.

**CHESTER TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

A summary of 1999 and 1998 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.

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Township.

2. EQUITY IN POOLED CASH 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:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$89,221	\$294,582
Certificate of Deposit	<u>500,000</u>	<u>500,000</u>
Total deposits	<u>589,221</u>	<u>794,582</u>
STAR Ohio	<u>965,042</u>	<u>926,208</u>
Total investments	<u>965,042</u>	<u>926,208</u>
Total deposits and investments	<u><u>\$1,554,263</u></u>	<u><u>\$1,720,790</u></u>

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

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

CHESTER TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1999 and December 31, 1998 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$682,829	\$845,441	\$162,612
Special Revenue	3,243,797	3,209,563	(34,234)
Debt Service	92,000	99,879	7,879
Capital Projects	200,736	200,827	91
Fiduciary	12	10	(2)
Total	<u>\$4,219,374</u>	<u>\$4,355,720</u>	<u>\$136,346</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$911,824	\$673,630	\$238,194
Special Revenue	3,749,167	3,680,059	69,108
Dept Service	96,000	89,720	6,280
Capital Projects	200,717	200,717	0
Fiduciary	50	0	50
Total	<u>\$4,957,758</u>	<u>\$4,644,126</u>	<u>\$313,632</u>

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$643,338	\$791,668	\$148,330
Special Revenue	2,981,020	3,103,817	122,797
Debt Service	225,835	230,000	4,165
Capital Projects	300,020	99,397	(200,623)
Fiduciary	15	13	(2)
Total	<u>\$4,150,228</u>	<u>\$4,224,895</u>	<u>\$74,667</u>

CHESTER TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

3. BUDGETARY ACTIVITY (Continued)

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,038,113	\$863,788	\$174,325
Special Revenue	3,523,073	3,214,994	308,079
Debt Service	239,334	225,527	13,807
Capital Projects	300,769	300,441	328
Fiduciary	50	0	50
Total	\$5,101,339	\$4,604,750	\$496,589

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

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

Tangible personal property tax is assessed by the property owners, who must file a list of such property with the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

5. DEBT

The Township had debt outstanding at December 31, 1999 as follows:

	Principal	Interest Rate
Road Improvement -General Obligation Note	\$ 131,000	4.35%
Road Improvement - General Obligation Bonds	326,664	5.5% to 6.4%
Total	\$ 457,664	

During 1999, the Township issued a bond anticipation Road Improvement Note.

The General Obligation Bonds, issued in 1996 and 1999, were issued to finance various road improvements. The bonds mature in 2005 and 2008.

**CHESTER TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

5. DEBT (Continued)

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

Year ending December 31:	General Obligation Note	General Obligation Bonds
2000	\$136,699	\$86,933
2001	0	84,146
2002	0	81,359
2003	0	35,028
2004	0	35,028
Subsequent	0	70,883
Total	<u>\$136,699</u>	<u>\$393,377</u>

6. RETIREMENT SYSTEMS

PERS

The Public Employees Retirement System (PERS) of Ohio 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 1998 and 1999, members of PERS contributed 8.5% of their gross salaries for regular employees and 9% for law enforcement employees. The Township contributed an amount equal to 13.55% of regular participants' gross salaries and 16.70% of the law enforcement participants' gross salaries. The Township has paid all contributions required through December 31, 1999.

7. RISK MANAGEMENT

The Township is a member of the Ohio Township Association Risk Management Authority Joint Self Insurance Pool (the Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool may assess supplemental premiums. The following risks are covered by the Pool:

- General liability and casualty
- Public official's liability
- Vehicle
- Law Enforcement liability

The Township also provides health insurance and dental coverage to full-time employees through a private carrier.



STATE OF OHIO
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Chester Township
Geauga County
12701 Chillicothe Road
Chesterland, Ohio 44026

To the Board of Trustees:

We have audited the financial statements of Chester Township, Geauga County, Ohio, (the Township) as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated May 22, 2000. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of finding as item 1999-41128-001.

We also noted certain immaterial instances of noncompliance that we have reported to the management of the Township in a separate letter dated May 22, 2000.

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 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 May 22, 2000.

This report is intended for the information and use of management and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

May 22, 2000

**CHESTER TOWNSHIP
SCHEDULE OF FINDINGS
DECEMBER 31, 1999 AND DECEMBER 31, 1998**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number	1999-41128-001
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Two township trustees received compensation during 1999 and 1998, in excess of the amounts allowed pursuant to Ohio Rev. Code Section 505.24.

Ohio Rev. Code Section 505.24 states that each township trustee is entitled to compensation of forty-eight dollars per day for not more than two hundred days for a maximum of \$9,600 for 1998, and to forty-nine dollars and forty four cents per day for not more than two hundred days for a maximum of \$9,888 for 1999, in townships having a budget of more than three million five hundred thousand dollars, but not more than six million dollars. Chester Township's budget was \$5,656,638 for 1998 and \$5,636,257 for 1999. For 1998, Trustee Mula received \$10,400 which was \$800 over the amount allowed, and Trustee Montague received \$10,400 which was \$800 over the amount allowed. In 1999, Trustee Mula received \$10,712 which was \$824 over the amount allowed, and Trustee Montague received \$10,712 which was \$824 over the amount allowed.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for monies illegally expended is hereby issued against Patricia Mula and James Montague, Trustees, and their bonding company, the Ohio Farmers Insurance Company, in the amounts of \$1,624 and \$1,624, respectively, and Michael Spellman, Clerk, and his bonding company, the Ohio Farmers Insurance Company, jointly and severally, in the amount of \$3,248 and in the favor of the Chester Township's General Fund.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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CHESTER TOWNSHIP

GEAUGA 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 20, 2000