

**MARION TOWNSHIP**

**REGULAR AUDIT**

January 1, 1998 - December 31, 1999

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Marion Township  
8090 State Route 119  
Maria Stein, Ohio 45860

We have reviewed the Independent Auditor's Report of the Marion Township, Mercer County, prepared by Reichert & Associates, CPA's, for the audit period January 1, 1998 to December 31, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Marion Township is responsible for compliance with these laws and regulations.

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

JIM PETRO  
Auditor of State

June 30, 2000

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**MARION TOWNSHIP  
MERCER COUNTY**

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**MARION TOWNSHIP  
Mercer County  
Maria Stein, Ohio 45860**

**ELECTED OFFICIALS  
AS OF DECEMBER 31, 1999**

<u>TITLE/NAME</u>	<u>TERM OF OFFICE</u>	<u>SURETY</u>	<u>AMOUNT</u>	<u>PERIOD</u>
CHAIRMAN John Bruns	1/1/98-12/31/01	(A)	\$2,000	(B)
VICE - CHAIRMAN Robert Unrast	1/1/96-12/31/99	(A)	\$2,000	(B)
TRUSTEE MEMBER Lowell Homan	1/1/98-12/31/01	(A)	\$2,000	(B)
Clerk Alan Wolters	4/1/96-3/31/00	(A)	\$5,000	(B)

STATUTORY LEGAL COUNSEL  
Andrew Hinders  
Mercer County Prosecuting Attorney

(A) OTARMA

(B) Contracted Every Four Years

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# REICHERT & ASSOCIATES, CPA'S

206 West Hardin Street  
Findlay, Ohio 44805  
phone: (419)422-6131  
fax: (419)422-1372

## **Independent Auditor's Report**

Marion Township  
Mercer County  
Maria Stein, Ohio 45860

We have audited the accompanying financial statements of the Marion Township as of and for the years ended December 31, 1999, and 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 audit 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 financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates, if any, 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-B, the Marion Township, prepares its financial statements on the basis of accounting prescribed by or permitted by the Auditor of State, which is similar to the cash receipts and cash disbursement basis which is a basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements present fairly, in all material respects, the combined fund cash balances of the Marion Township as of December 31, 1999 and 1998, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1-B.

In accordance with Government Auditing Standards, we have also issued our report dated June 22, 2000 on our consideration of Marion Township internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

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

June 22, 2000  
Findlay, Ohio

**REICHERT & ASSOCIATES, CPA'S**  
Certified Public Accountants

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MARION TOWNSHIP  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN FUND  
 CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
 For The Year Ended December 31, 1999

	General	Special Revenue	Debt Service	Capital Projects	( Memorandum Only ) Total
<b>Cash Receipts:</b>					
Local Taxes	\$7,412	\$164,189	\$0	\$0	\$171,601
Intergovernmental Receipts	130,087	96,432	0	0	\$226,519
Special Assessment	0	8,113	0	0	\$8,113
Interest	5,245	1,504	17	20	\$6,786
Other Revenue	1,711	100	0	0	\$1,811
<b>Total Cash Receipts</b>	<b>144,455</b>	<b>270,338</b>	<b>17</b>	<b>20</b>	<b>414,830</b>
<b>Cash Disbursements:</b>					
<b>Current:</b>					
General Government	69,279	984	0	0	70,263
Public Safety	0	98,323	0	0	98,323
Public Works	0	138,843	0	0	138,843
Public Health	7,724	0	0	0	7,724
Conservation-Recreation	10,926	0	0	0	10,926
Capital Outlay	50,463	29,773	0	288	80,524
<b>Debt Service:</b>					
Principal Payment	0	0	12,212	0	12,212
Interest Payment	0	0	817	0	817
<b>Total Cash Disbursements</b>	<b>138,392</b>	<b>267,923</b>	<b>13,029</b>	<b>288</b>	<b>419,632</b>
<b>Total Cash Receipts Over (Under) Cash Disbursements</b>	<b>6,063</b>	<b>2,415</b>	<b>(13,012)</b>	<b>(268)</b>	<b>(4,802)</b>
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	0	11,000	19,502	0	30,502
Operating Transfers Out	(30,502)	0	0	0	(30,502)
Other Financing Sources	9,426	0	0	0	9,426
<b>Total Other Financing Sources (Uses)</b>	<b>(21,076)</b>	<b>11,000</b>	<b>19,502</b>	<b>0</b>	<b>9,426</b>
<b>Excess of Cash Receipts and Other Financing Sources over/(under) Cash Disbursements and Other Financing Uses</b>	<b>(15,013)</b>	<b>13,415</b>	<b>6,490</b>	<b>(268)</b>	<b>4,624</b>
Fund Cash Balances, January 1, 1999	69,084	44,768	0	3,893	117,745
Fund Cash Balances, December 31, 1999	\$54,071	\$58,183	\$6,490	\$3,625	\$122,369
Reserve for Encumbrances	\$0	\$4,000	\$0	\$0	\$4,000

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

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MARION TOWNSHIP  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN FUND  
 CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
 For The Year Ended December 31, 1998

	General	Special Revenue	Debt Service	Capital Projects	( Memorandum Only ) Total
<b>Cash Receipts:</b>					
Local Taxes	\$6,856	\$135,842	\$14,694	\$0	\$157,392
Intergovernmental Receipts	94,293	94,126	55,000	29,640	\$273,059
Special Assessment	0	6,103	0	0	\$6,103
Interest	5,795	1,133	0	43	\$6,971
Other Revenue	2,428	26,234	13,000	0	\$41,662
<b>Total Cash Receipts</b>	<b>109,372</b>	<b>263,438</b>	<b>82,694</b>	<b>29,683</b>	<b>485,187</b>
<b>Cash Disbursements:</b>					
<b>Current:</b>					
General Government	59,443	0	0	0	59,443
Public Safety	0	91,376	0	0	91,376
Public Works	0	179,276	0	0	179,276
Public Health	8,354	0	0	0	8,354
Capital Outlay	2,915	0	0	114,640	117,555
<b>Debt Service:</b>					
Principal Payment	0	0	92,914	0	92,914
Interest Payment	0	0	1,642	0	1,642
<b>Total Cash Disbursements</b>	<b>70,712</b>	<b>270,652</b>	<b>94,556</b>	<b>114,640</b>	<b>550,560</b>
<b>Total Cash Receipts Over (Under) Cash Disbursements</b>	<b>38,660</b>	<b>(7,214)</b>	<b>(11,862)</b>	<b>(84,957)</b>	<b>(65,373)</b>
<b>Other Financing Sources (Uses):</b>					
Proceeds of Notes	0	0	0	85,000	85,000
Operating Transfers In	0	31,000	8,188	0	39,188
Operating Transfers Out	(39,188)	0	0	0	(39,188)
<b>Total Other Financing Sources (Uses)</b>	<b>(39,188)</b>	<b>31,000</b>	<b>8,188</b>	<b>85,000</b>	<b>85,000</b>
<b>Excess of Cash Receipts and Other Financing Sources over/(under) Cash Disbursements and Other Financing Uses</b>	<b>(528)</b>	<b>23,786</b>	<b>(3,674)</b>	<b>43</b>	<b>19,627</b>
<b>Fund Cash Balances, January 1, 1998</b>	<b>69,612</b>	<b>20,982</b>	<b>3,674</b>	<b>3,850</b>	<b>98,118</b>
<b>Fund Cash Balances, December 31, 1998</b>	<b>\$69,084</b>	<b>\$44,768</b>	<b>\$0</b>	<b>\$3,893</b>	<b>\$117,745</b>

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

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**MARION TOWNSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended December 31, 1999 and 1998**

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**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. DESCRIPTION OF THE ENTITY**

The Marion Township, Mercer County, Ohio, (the Township) is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by three publicly-elected trustees. The Township provides general governmental services.

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

**B. BASIS OF ACCOUNTING**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e. when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. CASH AND INVESTMENTS**

The Public Fund NOW and Passbook Savings accounts are valued at cost. The investments 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:

Governmental Funds

General Fund: The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

Special Revenue Funds: 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.

**MARION TOWNSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended December 31, 1999 and 1998**

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Road and Bridge Fund - This fund receives tax levy monies to be used for construction, maintenance and repair of township roads and bridges.

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

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

Lease Retirement Fund - This fund receives tax levy monies and transfers from the General fund and is used to make payments on the lease/purchase of a new township truck

Park Loan Retirement Fund - This fund received money from The State of Ohio, Department of Natural Resources through a Nature Works Grant, other donations and transfers from the General fund and is used to make payments on a loan which was used for the purchase of land for the Marion Township Community Park Project.

Capital Projects Fund: This fund is 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:

Marion Township Community Park Fund - This fund received the proceeds of a loan for the purchase of 16.655 acres of land.

**E. BUDGETARY PROCESS**

The Ohio Revised Code requires that each fund be budgeted annually.

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 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.

**MARION TOWNSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended December 31, 1999 and 1998**

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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.

Encumbrances:

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when commitments are made.

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 (capital outlays) when paid. These items are not reflected as assets in the financial statements.

**NOTE 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 at December 31 follows:

	<u>1999</u>	<u>1998</u>
Public Fund NOW account	\$25,310	\$12,762
Passbook Savings	11,698	33,742
STAR Ohio	<u>85,361</u>	<u>71,241</u>
Total Deposits	<u>\$122,369</u>	<u>\$117,745</u>

The Township's deposits are insured by the Federal Depository Insurance Corporation and collateralized by the financial institution's public deposit pool.

**MARION TOWNSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended December 31, 1999 and 1998**

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**NOTE 3 -- BUDGETARY ACTIVITY**

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

**1998 Budgeted vs. Actual Receipts**

<b><u>Fund Type</u></b>	<b><u>Budgeted Receipts</u></b>	<b><u>Actual Receipts</u></b>	<b><u>Variance</u></b>
General	\$ 103,764	\$ 109,372	\$ 5,608
Special Revenue	293,371	294,438	1,067
Debt Service	90,882	90,882	0
Capital Projects	<u>121,000</u>	<u>114,683</u>	<u>(6,317)</u>
Total	<u>\$ 609,017</u>	<u>\$ 609,375</u>	<u>\$ 358</u>

**1998 Budgeted vs. Actual Budgetary Expenditures**

<b><u>Fund Type</u></b>	<b><u>Appropriation Authority</u></b>	<b><u>Budgetary Expenditures</u></b>	<b><u>Variance</u></b>
General	\$ 173,376	\$ 109,900	\$ 63,476
Special Revenue	314,351	270,652	43,699
Debt Service	94,556	94,556	0
Capital Projects	<u>39,850</u>	<u>114,640</u>	<u>(74,790)</u>
Total	<u>\$ 622,133</u>	<u>\$ 589,748</u>	<u>\$ 32,385</u>

**MARION TOWNSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended December 31, 1999 and 1998**

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**NOTE 3 -- BUDGETARY ACTIVITY (Continued)**

**1999 Budgeted vs. Actual Receipts**

<b><u>Fund Type</u></b>	<b><u>Budgeted Receipts</u></b>	<b><u>Actual Receipts</u></b>	<b><u>Variance</u></b>
General	\$ 123,058	\$ 153,881	\$ 30,823
Special Revenue	283,467	281,338	(2,129)
Debt Service	19,619	19,519	(100)
Capital Projects	_____ 0	_____ 20	_____ 20
Total	<u>\$ 426,144</u>	<u>\$ 454,758</u>	<u>\$ 28,614</u>

**1999 Budgeted vs. Actual Budgetary Expenditures**

<b><u>Fund Type</u></b>	<b><u>Appropriation Authority</u></b>	<b><u>Budgetary Expenditures</u></b>	<b><u>Variance</u></b>
General	\$ 192,142	\$ 168,894	\$ 23,248
Special Revenue	328,235	271,923	56,312
Debt Service	19,603	13,029	6,574
Capital Projects	_____ 0	_____ 288	_____ (288)
Total	<u>\$ 539,980</u>	<u>\$ 454,134</u>	<u>\$ 85,846</u>

**MARION TOWNSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended December 31, 1999 and 1998**

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**NOTE 4 -- PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Township 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 financial statements as Intergovernmental receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, 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.

**NOTE 5 – LEASE OBLIGATIONS**

In 1999, the Township completed payment on its former lease obligation and acquired a 2000 Sterling L7501 Truck through Ford Motor Credit Company on another lease purchase agreement. The new lease agreement was \$52,500.

A listing of the changes in capital lease obligations for the township for years ended December 31, 1998 and 1999 follows:

	<u>Balance</u> <u>12/31/97</u>	<u>Amount</u> <u>Issued</u>	<u>Amount</u> <u>Retired</u>	<u>Balance</u> <u>12/31/98</u>
1997 LN 8000 Truck	<u>\$ 18,784</u>	<u>\$ 0</u>	<u>\$ 18,784</u>	<u>\$ 0</u>
	<u>Balance</u> <u>12/31/98</u>	<u>Amount</u> <u>Issued</u>	<u>Amount</u> <u>Retired</u>	<u>Balance</u> <u>12/31/99</u>
2000 Sterling L7501 Truck	<u>\$ 0</u>	<u>\$52,500</u>	<u>\$ 1,342</u>	<u>\$51,158</u>

The outstanding lease obligation is payable in equal monthly installments of \$1,610. The annual requirements to pay the lease balance outstanding as of December 31, 1999, are as follows.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 16,453	\$ 2,863	\$ 19,316
2001	17,564	1,752	19,316
2002	<u>17,141</u>	<u>566</u>	<u>17,707</u>
	<u>\$ 51,158</u>	<u>\$ 5,181</u>	<u>\$ 56,339</u>

**MARION TOWNSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended December 31, 1999 and 1998**

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**NOTE 6 – NOTES PAYABLE**

A listing of the changes in notes payable for the township for years ended December 31, 1998 and 1999 follows:

	<u>Balance</u> <u>12/31/97</u>	<u>Amount</u> <u>Issued</u>	<u>Amount</u> <u>Retired</u>	<u>Balance</u> <u>12/31/98</u>
Osgood State Bank	<u>\$ 0</u>	<u>\$ 85,000</u>	<u>\$ 74,130</u>	<u>\$ 10,870</u>
	<u>Balance</u> <u>12/31/98</u>	<u>Amount</u> <u>Issued</u>	<u>Amount</u> <u>Retired</u>	<u>Balance</u> <u>12/31/99</u>
Osgood State Bank	<u>\$ 10,870</u>	<u>\$ 0</u>	<u>\$ 10,870</u>	<u>\$ 0</u>

The Note financed in 1998 was for the purchase of 16.655 acres of land from The Sisters of the Precious Blood. The township was able to significantly reduce the principal balance in 1998 because of a \$55,000 grant from the Department of Natural Resources and donations of \$13,000. This land is being developed as part of the Marion Township Community Park Project.

**NOTE 7 -- RETIREMENT SYSTEMS**

The Township's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. This plan provides retirement benefits, including post retirement health care, 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 1999 and 1998, 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, 1999.

**NOTE 8 -- RISK MANAGEMENT**

The Township is a member of the Ohio Township Association Risk Management Authority (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

**MARION TOWNSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Years Ended December 31, 1999 and 1998**

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**NOTE 9 -- CONTINGENT LIABILITIES**

Amounts received from grantor agencies are subject to audit and adjustment by grantor, principally the federal government. Any disallowed costs, may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

The Township's attorney and management are aware of no litigation.

# REICHERT & ASSOCIATES, CPA'S

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Findlay, Ohio 45840

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fax: (419)422-1372

## **Report of Independent Accountants on Compliance and on Internal Control Required by Government Auditing Standards**

Board of Trustees  
Marion Township  
Mercer County  
Maria Stein, Ohio 45860

We have audited the financial statements of Marion Township as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated June 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 no instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 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 June 22, 2000.

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

June 22, 2000  
Findlay, Ohio

**REICHERT & ASSOCIATES, CPA's**  
Certified Public Accountants



**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

**JIM PETRO, AUDITOR OF STATE**

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**MARION TOWNSHIP**

**MERCER 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 8, 2000**