



**PERRY TOWNSHIP  
ALLEN COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



PERRY TOWNSHIP  
ALLEN COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS

Perry Township  
Allen County  
P.O. Box 955  
2408 Breese Road  
Lima, Ohio 45802

To the Board of Trustees:

We have audited the accompanying financial statements of Perry Township, Allen County, (the Township) as of and for the years ended December 31, 2000 and 1999. 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 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 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 of the Township as of December 31, 2000 and 1999, 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 April 16, 2001, 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 this audit.

This report is intended solely for the information and use of management and 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.

**Jim Petro**  
Auditor of State

April 16, 2001

**PERRY TOWNSHIP  
ALLEN COUNTY**

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

	<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>					
Taxes	\$232,112	\$331,538			\$563,650
Intergovernmental	96,024	96,922			192,946
Special Assessments		4,183			4,183
Licenses, Permits, and Fees	4,404				4,404
Fines and Forfeitures	3,392				3,392
Interest	4,182	1,058			5,240
Other Revenue	12,988	12,215			25,203
<b>Total Cash Receipts</b>	<u>353,102</u>	<u>445,916</u>			<u>799,018</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	250,546				250,546
Public Safety	40,134	239,062			279,196
Public Works		155,985			155,985
Health	17,439				17,439
Human Services					
Conservation - Recreation					
Miscellaneous					
Debt Service:					
Note Principal Payment			46,805		46,805
Interest			784		784
Capital Outlay	9,264	36,000			45,264
<b>Total Cash Disbursements</b>	<u>317,383</u>	<u>431,047</u>	<u>47,589</u>		<u>796,019</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>35,719</u>	<u>14,869</u>	<u>(47,589)</u>		<u>2,999</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In		30,000	47,587		77,587
Transfers-Out	(67,500)			(10,087)	(77,587)
Other Financing Sources	3,600	100			3,700
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(63,900)</u>	<u>30,100</u>	<u>47,587</u>	<u>(10,087)</u>	<u>3,700</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(28,181)</u>	<u>44,969</u>	<u>(2)</u>	<u>(10,087)</u>	<u>6,699</u>
<b>Fund Cash Balances, January 1</b>	<u>86,080</u>	<u>133,760</u>	<u>372</u>	<u>10,087</u>	<u>230,299</u>
<b>Fund Cash Balances, December 31</b>	<u>\$57,899</u>	<u>\$178,729</u>	<u>\$370</u>	<u>\$0</u>	<u>\$236,998</u>

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

**PERRY TOWNSHIP  
ALLEN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
<b>Cash Receipts:</b>					
Taxes	\$231,758	\$300,981			\$532,739
Intergovernmental	100,875	94,474			195,349
Special Assessments		4,362			4,362
Licenses, Permits, and Fees	5,162				5,162
Fines and Forfeitures	2,819				2,819
Interest	7,102	630			7,732
Other Revenue	1,622	8,775			10,397
	349,338	409,222			758,560
<b>Total Cash Receipts</b>					
<b>Cash Disbursements:</b>					
Current:					
General Government	243,083				243,083
Public Safety	38,382	224,153			262,535
Public Works		148,030			148,030
Health	17,070				17,070
Debt Service:					
Note Principal Payment			89,257		89,257
Interest			5,323		5,323
Capital Outlay	17,055	37,722		139,684	194,461
	315,590	409,905	94,580	139,684	959,759
<b>Total Cash Disbursements</b>					
<b>Total Receipts Over/(Under) Disbursements</b>	33,748	(683)	(94,580)	(139,684)	(201,199)
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In	20,223	22,000	84,868	30,000	157,091
Transfers-Out	(131,868)	(5,000)		(20,223)	(157,091)
	(111,645)	17,000	84,868	9,777	0
<b>Total Other Financing Receipts/(Disbursements)</b>					
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(77,897)	16,317	(9,712)	(129,907)	(201,199)
Fund Cash Balances, January 1	163,977	117,443	10,084	139,994	431,498
<b>Fund Cash Balances, December 31</b>	\$86,080	\$133,760	\$372	\$10,087	\$230,299

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



**PERRY TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Perry Township, Allen 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 general governmental services, including road and bridge maintenance, police protection, 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. 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 Township's checking and savings accounts are valued at cost. 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 Fund:

**Fire Fund** - This fund receives tax money to provide fire protection within the Township.

**PERRY TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

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

**3. Debt Service Funds**

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

**Road Department 1998 Building Note Fund** - This fund is used for the payment of Township note debt issued in 1998.

**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:

**Road Maintenance Building 1998 Fund** - This fund was used to account for the construction of a new maintenance garage.

**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 canceled, and reappropriated in the subsequent year. The Township did not encumber all commitments required by Ohio law.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

**PERRY TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

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

**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>2000</u>	<u>1999</u>
Demand deposits	\$ 214,894	\$ 20,636
Savings account	<u>0</u>	<u>30,780</u>
Total deposits	<u>214,894</u>	<u>51,416</u>
STAR Ohio	<u>22,104</u>	<u>178,883</u>
Total deposits and investments	<u><u>\$236,998</u></u>	<u><u>\$230,299</u></u>

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) 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.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2000 and 1999 was as follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 447,458	\$ 356,702	\$ (90,756)
Special Revenue	449,706	476,016	26,310
Debt Service	94,580	47,587	(46,993)
Capital Projects	<u>159,907</u>	<u>0</u>	<u>(159,907)</u>
Total	<u><u>\$ 1,151,651</u></u>	<u><u>\$ 880,305</u></u>	<u><u>\$ (271,346)</u></u>

**PERRY TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 533,500	\$ 384,883	\$ 148,617
Special Revenue	603,080	431,047	172,033
Debt Service	94,952	47,589	47,363
Capital Projects	169,994	10,087	159,907
Total	<u>\$ 1,401,526</u>	<u>\$ 873,606</u>	<u>\$ 527,920</u>

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 424,933	\$ 369,561	\$ (55,372)
Special Revenue	363,837	431,222	67,385
Debt Service	0	84,868	84,868
Capital Projects	53,916	30,000	(23,916)
Total	<u>\$ 842,686</u>	<u>\$ 915,651</u>	<u>\$ 72,965</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 738,910	\$ 447,458	\$ 291,452
Special Revenue	781,279	414,905	366,374
Debt Service	97,868	94,580	3,288
Capital Projects	193,943	159,907	34,036
Total	<u>\$ 1,812,000</u>	<u>\$ 1,116,850</u>	<u>\$ 695,150</u>

During 1999, the Debt Service Fund had actual receipts greater than estimated which violated Ohio Rev. Code Section 5705.36.

During 1999, the Special Revenue Fire Fund and the Debt Service Fund had appropriations greater than estimated resources which violates Ohio Rev. Code Section 5705.39.

Expenditures were not always prior certified by the Clerk which violated Ohio Rev. Code Section 5705.41(D).

**PERRY TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**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.

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.

**5. DEBT**

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Fire Truck Note	\$242,586	5.14%
Ambulance Note	39,278	6.59%
Total	\$281,864	

The Fire Truck Note was for the 1999 lease/purchase of a fire truck for the Township. The note will be repaid in annual installments of \$37,746.00, including interest, over 9 years and matures in 2008.

The Ambulance Note was for the 1998 lease/purchase of an ambulance for the Township. The note will be repaid in annual installments of \$21,601.19, including interest, over 5 years and matures in 2002.

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

Year ending December 31:	Debt Obligations
2001	\$59,347
2002	59,347
2003	37,746
2004	37,746
2005	37,746
Subsequent 3 years	113,238
Total	\$345,170

**PERRY TOWNSHIP  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**6. RETIREMENT SYSTEMS**

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, members of PERS contributed 8.5% of their gross wages. The Township contributed an amount equal to 13.55% of participants' gross salaries during the period of January 1, 1999 through June 30, 2000. During the period of July 1, 2000 through December 31, 2000, there was a temporary reduction which reduced the employer rate to 8.13%. The Township has paid all contributions required through December 31, 2000.

**7. RISK MANAGEMENT**

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions



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

Perry Township  
Allen County  
P.O. Box 955  
2408 Breese Road  
Lima, Ohio 45802

To the Board of Trustees:

We have audited the financial statements of Perry Township, Allen County, (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 16, 2001. 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.

### 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 2000-40202-01, 2000-40202-02, 2000-40202-03 and 2000-40202-04. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 16, 2001.

### 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 April 16, 2001.

Perry Township  
Allen County  
Report of Independent Accountants on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

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.

**Jim Petro**  
Auditor of State

April 16, 2001



**PERRY TOWNSHIP  
ALLEN COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999**

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

<b>Finding Number</b>	<b>2000-40202-01</b>
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**Finding Repaid During Audit**

The Township's policy is to deduct the monthly premium for health insurance from the wages of each employee who purchases insurance through the Township, and this premium is then remitted by the Township to the insurance provider. The monthly premium is paid solely by the employee with no obligation on the part of the Township. During 2000, the Township Clerk remitted \$1,372.27 of premiums that had not been deducted from the employee's wages.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Connie Burgess-Rush, Township Clerk, and in favor of Perry Township, in the amount of \$1,372.27.

These findings have been repaid as follows:

<u>DATE</u>	<u>NAME</u>	<u>RECEIPT #</u>	<u>AMOUNT</u>
4/5/01	John Burgess	74-01	\$811.69
4/5/01	Randy M. Smith	73-001	158.63
4/23/01	John Burgess	83-01	34.53
4/23/01	Shonda Wolgamuth	91-01	255.19
4/24/01	Randy M. Smith	82-01	45.50
5/3/01	Shonda Wolgamuth	98-01	31.51
5/3/01	Connie Burgess-Rush	97-01	35.22

<b>Finding Number</b>	<b>2000-40202-02</b>
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**Noncompliance Citation**

Ohio Rev. Code Section 5705.36 allows subdivisions to request increased amended certificates of estimated resources upon determination by the fiscal officer that revenue to be collected will be greater than the amount in the official certificate of estimated resources. Further, an increased amended certificate must be obtained from the budget commission if the legislative authority intends to appropriate and spend the excess revenue. During 1999, the Special Revenue Road and Bridge Fund had estimated receipts of \$58,120 and actual receipts of \$81,056; the Special Revenue Law Enforcement and Education Fund had estimated receipts of \$0 and actual receipt of \$418; and the Debt Service Building Note Fund had estimated resources of \$0 while actual receipts were \$84,868. During 2000, the Special Revenue Gasoline Tax Fund had estimated receipts of \$47,321 and actual receipts of \$60,497. In addition, the Township appropriated and spent these additional revenues.

Failure to properly budget its funds to adequately cover the Township's obligations could result in deficit spending in individual funds and place a financial burden on the General Fund. If this were to occur, the General Fund would have to advance monies to the individual fund to cover deficit spending situations.

The Township should implement procedures to help sure that there are available resources in the Township's individual funds in order to avoid deficit spending and to avoid noncompliance with this Ohio Revised Code Section.

PERRY TOWNSHIP  
ALLEN COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999  
(Continued)

Finding Number	2000-40202-03
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**Noncompliance Citation**

Ohio Rev. Code Section 5705.39 requires that the total appropriation from each fund should not exceed the total estimated resources. During 1999, appropriations exceeded available resources in the Special Revenue Fire District Fund by \$300,000, and in the Debt Service Building Note Fund by \$97,868. During 2000, appropriations exceeded available resources in the Special Revenue Law Enforcement and Education Fund by \$19,612.

The Township should implement procedures to help ensure that adopted appropriations do not exceed estimated resources. In addition monitoring procedures should be implemented to help detect deficiencies in actual revenues so amendments may be made to appropriations.

Finding Number	2000-40202-04
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**Noncompliance Citation**

Ohio Rev. Code Section 5705.41 (D) states that no order or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

The following exceptions to this basic requirement are provided by statute:

Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Amounts less than \$1,000 for townships may be paid by the fiscal officer without such certificate of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

Thirteen percent of the transactions were not certified by the Clerk prior to making orders for the expenditure of Township funds. In addition, neither of the two exceptions above were utilized for these transactions. Procedures should be implemented not only to help assure compliance with this requirement, but to help prevent the unauthorized obligation of Township funds.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**PERRY TOWNSHIP**

**ALLEN 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 12, 2001**