



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

---

**STATE OF OHIO**



ELKRUN TOWNSHIP  
COLUMBIANA COUNTY

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Elkrun Township  
Columbiana County  
P.O. Box 36  
Elkton, Ohio 44415

To the Board of Trustees:

We have audited the accompanying financial statements of Elkrun Township (the Township) as of and for the years ended December 31, 2001 and 2000. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Township as of December 31, 2001 and 2000, 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 23, 2002 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the management and 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". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

May 23, 2002

**ELKRUN TOWNSHIP  
COLUMBIANA COUNTY**

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

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$27,162	\$113,414	\$0	\$140,576
Licenses, Permits and Fees		700		700
Intergovernmental Receipts	25,741	70,723		96,464
Special Assessments	353			353
Interest	5,387	3,907		9,294
Other Revenue	1,502	1,108		2,610
	<u>60,145</u>	<u>189,852</u>	<u>0</u>	<u>249,997</u>
<b>Total Cash Receipts</b>				
	<u>60,145</u>	<u>189,852</u>	<u>0</u>	<u>249,997</u>
<b>Cash Disbursements:</b>				
General Government	61,219			61,219
Public Safety	821	11,205		12,026
Public Works		192,102		192,102
Public Health		538		538
Human Services	270			270
Capital Outlay	493	40,735		41,228
	<u>62,803</u>	<u>244,580</u>	<u>0</u>	<u>307,383</u>
<b>Total Cash Disbursements</b>				
	<u>62,803</u>	<u>244,580</u>	<u>0</u>	<u>307,383</u>
<b>Total Receipts (Under) Disbursements</b>	<u>(2,658)</u>	<u>(54,728)</u>	<u>0</u>	<u>(57,386)</u>
<b>Other Financing Receipts:</b>				
Note Proceeds		40,828		40,828
Other Financing Sources		24	6	30
	<u>0</u>	<u>40,852</u>	<u>6</u>	<u>40,858</u>
<b>Total Other Financing Receipts</b>				
	<u>0</u>	<u>40,852</u>	<u>6</u>	<u>40,858</u>
<b>Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements</b>	<u>(2,658)</u>	<u>(13,876)</u>	<u>6</u>	<u>(16,528)</u>
<b>Fund Cash Balances, January 1</b>	<u>58,197</u>	<u>189,765</u>	<u>0</u>	<u>247,962</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$55,539</u></u>	<u><u>\$175,889</u></u>	<u><u>\$6</u></u>	<u><u>\$231,434</u></u>

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

ELKRUN TOWNSHIP  
COLUMBIANA COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Nonexpendable Trust</u>
Operating Cash Receipts:	
Interest	\$143
Operating Cash Disbursements	
Purchased Services	<u>126</u>
Net Receipts Over Disbursements	17
Fund Cash Balance, January 1	<u>2,453</u>
Fund Cash Balance, December 31	<u><u>\$2,470</u></u>

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



**ELKRUN TOWNSHIP  
COLUMBIANA 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>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$25,820	\$89,691	\$0	\$115,511
License, Permits and Fees		700		700
Intergovernmental Receipts	56,343	89,136		145,479
Special Assessments	4,611			4,611
Interest	5,203	1,147		6,350
Other Revenue	885	3,127		4,012
	<u>92,862</u>	<u>183,801</u>	<u>0</u>	<u>276,663</u>
<b>Cash Disbursements:</b>				
General Government	81,119			81,119
Public Safety	100	41,990		42,090
Public Works		191,694		191,694
Public Health		294		294
Capital Outlay	574	155		729
	<u>81,793</u>	<u>234,133</u>	<u>0</u>	<u>315,926</u>
Total Receipts Over/(Under) Disbursements	<u>11,069</u>	<u>(50,332)</u>	<u>0</u>	<u>(39,263)</u>
<b>Other Financing Receipts and (Disbursements):</b>				
Transfers-In			1,015	1,015
Advances-In	6,395			6,395
Transfers-Out	(1,015)			(1,015)
Advances-Out (Underground Storage Tank Fund closed)		(6,395)		(6,395)
	<u>5,380</u>	<u>(6,395)</u>	<u>1,015</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	16,449	(56,727)	1,015	(39,263)
Fund Cash Balances, January 1	<u>41,748</u>	<u>246,492</u>	<u>(1,015)</u>	<u>287,225</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$58,197</u></b>	<b><u>\$189,765</u></b>	<b><u>\$0</u></b>	<b><u>\$247,962</u></b>

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

**ELKRUN TOWNSHIP  
COLUMBIANA COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Nonexpendable Trust</u>
Operating Cash Receipts:	
Interest	\$81
Operating Cash Disbursements	
Purchased Services	<u>53</u>
Net Receipts Over Disbursements	28
Fund Cash Balance, January 1	<u>2,425</u>
<b>Fund Cash Balance, December 31</b>	<b><u><u>\$2,453</u></u></b>

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

**ELKRUN TOWNSHIP  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Elkrun Township, Columbiana County, (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides road and bridge maintenance, and cemetery maintenance. The Township contracts with the Villages of Lisbon, Rogers, and West Point to provide fire protection 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**

Investments are included in fund cash balances. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Certificates of deposit and U.S. Treasury Notes are valued at cost.

**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 Fund**

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

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

**ELKRUN TOWNSHIP  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**D. Fund Accounting**

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

**3. Debt Service Fund**

The debt service funds are used to accumulate resources for the payment of bonds and note indebtedness. The Township had the following significant debt service fund:

*Note Retirement Fund* - This Fund accounts for money restricted to satisfying the obligations of note the Township issued to purchase equipment.

**4. Fiduciary Fund (Trust Fund)**

Trust funds are used to account for resources restricted by legally binding trust agreements. The Township maintains the following significant fiduciary fund:

*Nonexpendable Trust Fund* – This fund accounts for a trust the Township received for cemetery purposes that only the earnings on the principle (corpus) may be expended.

**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 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 carried over, and need not be reappropriated. The Township did not encumber all commitments required by Ohio law.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**ELKRUN TOWNSHIP  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(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. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Township maintains a cash and investment 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:

	2001	2000
Demand deposits	\$30,020	\$177,370
Certificates of deposit	15,270	73,045
Total deposits	45,290	250,415
Repurchase agreement	188,614	
Total deposits and investments	\$233,904	\$250,415

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

**Investments:** The Township's financial institution transfers securities to the Township's agent to collateralize repurchase agreements. The securities are not in the Township's name.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$124,473	\$60,145	(\$64,328)
Special Revenue	424,746	230,704	(194,042)
Debt Service	0	6	6
Fiduciary	2,483	143	(2,340)
Total	\$551,702	\$290,998	(\$260,704)

**ELKRUN TOWNSHIP  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$124,473	\$62,803	\$61,670
Special Revenue	424,746	244,580	180,166
Debt Service	0	0	0
Fiduciary	2,483	126	2,357
Total	<u>\$551,702</u>	<u>\$307,509</u>	<u>\$244,193</u>

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$130,074	\$92,862	(\$37,212)
Special Revenue	352,599	183,801	(168,798)
Debt Service	0	1,015	1,015
Fiduciary	195	81	(114)
Total	<u>\$482,868</u>	<u>\$277,759</u>	<u>(\$205,109)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$130,074	\$82,808	\$47,266
Special Revenue	352,599	234,133	118,466
Debt Service	0	0	0
Fiduciary	195	53	142
Total	<u>\$482,868</u>	<u>\$316,994</u>	<u>\$165,874</u>

Contrary to Ohio Law, not all required expenditures were always properly encumbered during 2001 and 2002.

**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 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.

**ELKRUN TOWNSHIP  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**5. DEBT**

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
General Obligation Notes	40,828	4.75%
Total	\$40,828	

The general obligation notes were issued to finance the purchase of a tractor and mower. The notes are collateralized solely by the Township's taxing authority.

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

	General Obligation Notes
Year ending December 31:	
2002	9,318
2003	9,318
2004	9,319
2005	9,319
2006	9,341
Total	\$46,615

**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 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Township has paid all contributions required through December 31, 2001.

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

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

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**STATE OF OHIO  
OFFICE OF THE AUDITOR**

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

Elkrun Township  
Columbiana County  
P.O. Box 36  
Elkton, Ohio 44415

To the Board of Trustees:

We have audited the accompanying financial statements of Elkrun Township (the Township) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated May 23, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2001-41215-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated May 23, 2002.

**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 May 23, 2002.

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

This report is intended solely for the information and use of the management and 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 stylized with a large, looping initial "J" and a horizontal line extending to the right.

**Jim Petro**  
Auditor of State

May 23, 2002

**ELKRUN TOWNSHIP  
COLUMBIANA COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000**

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

**FINDING NUMBER 2001-41215-001**

**Noncompliance Citation**

Ohio Revised Code § 5705.41(D) states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment 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 encumbrance. The amount so certified shall be recorded against the applicable appropriation account.

This section also provides two exceptions to the above requirements.

- A. Then and Now Certificate – If no certificate is furnished as required, upon receipt of the fiscal officer’s certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Township Board may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than one thousand dollars the fiscal officer issues a certificate, but may authorize it to be paid without the affirmation of the Board of Trustees.

For 22 percent of the expenditures selected for testing during the audit period, the Clerk’s certification of the availability of funds was not made prior to a purchase commitment. The Township did not use a “Then and Now Certificate”. Outstanding unrecorded encumbrances at December 31, 2001 and 2000 were \$846 and \$2,479, respectively. The financial statements have not been corrected to show these outstanding encumbrances.

Incurring obligations prior to the fiscal officer’s certification could result in the Township spending more than appropriated.

We recommend the Township establish control policies and procedures that are sufficient to ensure purchases are certified and encumbered prior to the time of the purchase.

**TOWNSHIP OF ELKRUN  
COLUMBIANA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2001 AND 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i><b>Explain:</b></i>
1999-41215-001	ORC 507.04 accurate record keeping	Yes	
1999-41215-002	ORC 5705.10 negative fund balance	Yes	
1999-41215-003	ORC 5705.38 adoption of annual appropriation measure	Yes	
1999-41215-004	ORC 5705.41(D) failure to certify funds	No	Repeated Current Audit
1999-41215-005	Inadequate segregation of duties	Yes	



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**ELKRUN TOWNSHIP**  
**COLUMBIANA 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  
JULY 2, 2002**