



**MONROE TOWNSHIP
LOGAN COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

MONROE TOWNSHIP
LOGAN COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Monroe Township
Logan County
7584 Road 47
West Liberty, Ohio 43357

To the Board of Trustees:

We have audited the accompanying financial statements of Monroe Township, Logan County (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 accounting principles generally accepted in the United States of America.

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 April 11, 2002, on our consideration of the Government'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.

Monroe Township
Logan County
Report of Independent Accountants
Page 2

This report is intended solely for the information and use of management, and 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 11, 2002

**MONROE TOWNSHIP
LOGAN COUNTY**

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

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$22,775	\$59,902	\$82,677
Charges For Services	2,548		2,548
Licenses, Permits, and Fees	4,666		4,666
Intergovernmental	28,157	66,630	94,787
Earnings on Investments	1,128	1,118	2,246
Other Revenue	1,316	2,514	3,830
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	60,590	130,164	190,754
Cash Disbursements:			
Current:			
General Government	60,460	858	61,318
Public Safety	13,523		13,523
Public Works	56	204,082	204,138
Health	2,000		2,000
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	76,039	204,940	280,979
Total Receipts (Under) Disbursements	<hr/>	<hr/>	<hr/>
	(15,449)	(74,776)	(90,225)
Other Financing Receipts:			
Transfers-In		20,000	20,000
Transfers-Out	(20,000)		(20,000)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts	(20,000)	20,000	
Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>
	(35,449)	(54,776)	(90,225)
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	55,526	79,839	135,365
Fund Cash Balances, December 31	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$20,077	\$25,063	\$45,140

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

**MONROE TOWNSHIP
LOGAN COUNTY**

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

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$21,668	\$56,927	\$78,595
Charges For Services	2,548		2,548
Licenses, Permits, and Fees	4,656		4,656
Intergovernmental	42,535	66,243	108,778
Earnings on Investments	1,468	1,488	2,956
Other Revenue	18,640		18,640
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	91,515	124,658	216,173
Cash Disbursements:			
Current:			
General Government	54,031	800	54,831
Public Safety	13,573		13,573
Public Works	264	77,729	77,993
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	67,868	78,529	146,397
Total Receipts Over Disbursements	23,647	46,129	69,776
Other Financing Receipts:			
Refund of Prior Year Expenditure	61	43	104
	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	23,708	46,172	69,880
Fund Cash Balances, January 1	31,818	33,667	65,485
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$55,526</u>	<u>\$79,839</u>	<u>\$135,365</u>

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

**MONROE TOWNSHIP
LOGAN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Monroe Township, Logan 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 cemetery maintenance and road and bridge maintenance. The Township contracts with the Village of West Liberty to provide ambulance and fire 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 utilizes a checking account which consists of pooled cash from all funds. The Township has no investments

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:

Gasoline Tax Fund - This fund receives gasoline tax money to construct, maintain and repair Township roads.

Road and Bridge Fund - This fund receives property tax monies to construct, maintain, and repair Township roads.

**MONROE TOWNSHIP
LOGAN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Roads 99 Special Levy Fund - This fund receives property tax monies from a road levy passed in 1999 to construct, maintain, and repair Township roads.

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year-end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are cancelled, and reappropriated in the subsequent year.

A summary of 2001 and 2000 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.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was as follows:

	<u>2001</u>	<u>2000</u>
Demand deposits	\$45,140	\$135,365

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

**MONROE TOWNSHIP
LOGAN COUNTY**

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

3. BUDGETARY ACTIVITY

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

2001 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$59,100	\$60,590	\$1,490
Special Revenue	<u>117,000</u>	<u>150,164</u>	<u>33,164</u>
Total	<u>\$176,100</u>	<u>\$210,754</u>	<u>\$34,654</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$98,977	\$96,039	\$2,938
Special Revenue	<u>208,163</u>	<u>204,940</u>	<u>3,223</u>
Total	<u>\$307,139</u>	<u>\$300,979</u>	<u>\$6,161</u>

2000 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$62,000	\$91,576	\$29,576
Special Revenue	<u>120,096</u>	<u>124,701</u>	<u>4,605</u>
Total	<u>\$182,096</u>	<u>\$216,277</u>	<u>\$34,181</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$105,872	\$67,868	\$38,004
Special Revenue	<u>148,405</u>	<u>78,529</u>	<u>69,876</u>
Total	<u>\$254,277</u>	<u>\$146,397</u>	<u>\$108,280</u>

During 2000, the Township had appropriations greater than estimated resources in the General Fund of \$12,054 and in the Special Revenue Road and Bridge Fund in 2001 of \$21,581.

**MONROE TOWNSHIP
LOGAN COUNTY**

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

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

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

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

5. RETIREMENT SYSTEMS

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer pension plan. This plan provides retirement benefits, including post-retirement 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.

6. RISK MANAGEMENT

Risk Pool Membership

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

OTARMA retains casualty risks up to \$250,000 per occurrence. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, which the General Reinsurance Corporation will reinsure.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

**MONROE TOWNSHIP
LOGAN COUNTY**

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

6. RISK MANAGEMENT (Continued)

Property Coverage

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and report the following assets, liabilities and retained earnings at December 31:

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$22,684,383
Liabilities	<u>9,379,003</u>	<u>8,924,977</u>
Retained earnings	<u>\$14,324,773</u>	<u>\$13,759,406</u>

<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$5,011,131	\$4,156,784
Liabilities	<u>647,667</u>	<u>497,831</u>
Retained earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>

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

Monroe Township
Logan County
7584 Road 47
West Liberty, Ohio 43357

To the Board of Trustees:

We have audited the accompanying financial statements of Monroe Township, Logan County (the "Township"), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated April 11, 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 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 2001-40346-001 through 2001-40346-005.

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 11, 2002.

Report of Independent Accountants on Compliance and
On Internal Controls Required by *Government Auditing Standards*
Monroe Township - Logan County
Page 2

This report is intended for the information and use of the 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 11, 2002

**MONROE TOWNSHIP
LOGAN COUNTY**

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

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2001-40346-001

Noncompliance Citation

Noncompliance Citation/Finding for Recovery Repaid Under Audit

Ohio Constitution, Art. II, Section 20, provides: "the general assembly, in cases not provided for in this constitution, shall fix the term of office and the compensation of all officers; but no change therein shall affect the salary of any officer during his existing term, unless the office be abolished". Starting in June 2000 and for the year 2001, the Township paid the premiums of a group accident insurance policy for the Clerk and three Trustees. The total amount of the premiums paid on clerk Linda Stuart's behalf was \$135 during 2000 and 2001. This was a new benefit that had not been offered prior to June 2000.

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 Clerk, Linda Stuart, and her bonding company OTAMARA, jointly and severally, in the amount of \$90 for year 2001 and \$45 for year 2000 and in favor of Monroe Township. On April 7, 2002, Linda Stuart repaid \$180 with pay-in # 39-02 which included a \$45 premium paid in 2002.

FINDING NUMBER 2001-40346-002

Noncompliance Citation/Finding for Recovery Repaid Under Audit

Ohio Constitution, Art. II, Section 20, provides: "the general assembly, in cases not provided for in this constitution, shall fix the term of office and the compensation of all officers; but no change therein shall affect the salary of any officer during his existing term, unless the office be abolished". Starting in June 2000 and for the year 2001, the Township paid the premiums of a group accident insurance policy for the Clerk and three Trustees. The total amount of the premiums paid on trustee Keith Levan's behalf was \$135 during 2000 and 2001. This was a new benefit that had not been offered prior to June 2000.

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 Trustee, Keith LeVan, and his bonding company OTARMA, jointly and severally, in the amount of \$90 for year 2001 and \$45 for year 2000 and in favor of Monroe Township. On April 8, 2002 Keith LeVan repaid \$135 with pay-in # 42-02.

FINDING NUMBER 2001-40346-003

Noncompliance Citation/Finding for Recovery Repaid Under Audit

Ohio Constitution, Art. II, Section 20, provides: "the general assembly, in cases not provided for in this constitution, shall fix the term of office and the compensation of all officers; but no change therein shall affect the salary of any officer during his existing term, unless the office be abolished". Starting in June 2000 and for the year 2001, the Township paid the premiums of a group accident insurance policy for the Clerk and three Trustees. The total amount of the premiums paid on trustee Dale Barnes' behalf was \$135 during 2000 and 2001. This was a new benefit that had not been offered prior to June 2000.

**MONROE TOWNSHIP
LOGAN COUNTY**

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

**FINDING NUMBER 2001-40346-003
(Continued)**

Noncompliance Citation/Finding for Recovery Repaid Under Audit (Continued)

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 Trustee, Dale Barnes, and his bonding company OTARMA, jointly and severally, in the amount of \$90 for year 2001 and \$45 for year 2000 and in favor of Monroe Township. On April 8, 2002 Dale Barnes repaid \$180 with pay-in number 43-02 which included a \$45 premium paid in 2002.

FINDING NUMBER 2001-40346-004

Noncompliance Citation/Finding for Recovery

Ohio Constitution, Art. II, Section 20, provides: "the general assembly, in cases not provided for in this constitution, shall fix the term of office and the compensation of all officers; but no change therein shall affect the salary of any officer during his existing term, unless the office be abolished". Starting in June 2000 and for the year 2001, the Township paid the premiums of a group accident insurance policy for the Clerk and three Trustees. The total amount of the premiums paid on trustee Gary Fischer's behalf was \$135 during 2000 and 2001. This was a new benefit that had not been offered prior to June 2000.

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 Trustee, Gary Fischer, and his bonding company Ohio Casualty Insurance, jointly and severally, in the amount of \$90 for year 2001 and \$45 for year 2000 and in favor of Monroe Township. On April 28, 2002, Gary Fischer repaid \$135 with pay-in #57-02.

FINDING NUMBER 2001-40346-005

Noncompliance Citation

Ohio Rev. Code Section 5705.39 states that the total appropriations from each fund should not exceed the total estimated resources. During 2000, the General Fund had appropriations of \$105,872 and estimated resources of only \$93,818 for a variance of (\$12,054). During 2001, the Special Revenue Road and Bridge Fund had appropriations of \$47,700 and estimated resources of only \$26,119 for a variance of (\$21,581).

The failure to follow the requirements of this Ohio Rev. Code Section could result in deficit fund balances.

The Township should implement monitoring procedures to help assure compliance and avoid deficit fund balances.

**MONROE TOWNSHIP
LOGAN COUNTY**

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

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-40346-001	Ohio Rev. Code 5704.41 (D) Expenditures were not prior certified.	Yes	
1999-40346-002	Ohio Rev. Code Section 5705.41(B)	Yes	
1999-40346-003	Ohio Adm. Code 117-3-11(C) Obligations were not properly encumbered.	Yes	



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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MONROE TOWNSHIP

LOGAN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 9, 2002**