



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

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**STATE OF OHIO**



**WHEELING TOWNSHIP  
GUERSEY COUNTY**

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

743 East State Street  
Athens Mall Suite B  
Athens, Ohio 45701  
Telephone 740-594-3300  
800-441-1389  
Facsimile 740-594-2110  
www.auditor.state.oh.us

**REPORT OF INDEPENDENT ACCOUNTANTS**

Wheeling Township  
Guernsey County  
5383 Guernsey Valley Road  
Kimbolton, Ohio 43749

To the Board of Trustees:

We have audited the accompanying financial statements of Wheeling Township, Guernsey County, Ohio (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 Wheeling Township, Guernsey County, 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 September 27, 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, the Board and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

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

**Jim Petro**  
Auditor of State

September 27, 2002

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**WHEELING TOWNSHIP  
GUERNSEY 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>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$20,327	\$15,686	\$	\$	\$36,013
Intergovernmental	10,676	58,015	15,800	5,206	89,697
Earnings on Investments	627	579			1,206
Other Revenue	2,338	49			2,387
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	33,968	74,329	15,800	5,206	129,303
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>					
Current:					
General Government	25,762	8,538			34,300
Public Safety		4,585			4,585
Public Works		75,784			75,784
Health	181				181
Miscellaneous		1,971			1,971
Debt Service:					
Redemption of Principal			12,462		12,462
Interest and Fiscal Charges			3,338		3,338
Capital Outlay				5,206	5,206
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	25,943	90,878	15,800	5,206	137,827
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	8,025	(16,549)	0	0	(8,524)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In	7,989	6,774			14,763
Transfers-Out		(14,763)			(14,763)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	7,989	(7,989)	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	16,014	(24,538)	0	0	(8,524)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	1,426	108,479	1,317		111,222
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b>\$17,440</b>	<b>\$83,941</b>	<b>\$1,317</b>	<b>\$0</b>	<b>\$102,698</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

**WHEELING TOWNSHIP  
GUERNSEY 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>					
Local Taxes	\$18,111	\$14,644	\$	\$	\$32,755
Intergovernmental	6,327	55,367	14,813	4,742	81,249
Earnings on Investments	1,440				1,440
Other Revenue	500	200			700
	<u>26,378</u>	<u>70,211</u>	<u>14,813</u>	<u>4,742</u>	<u>116,144</u>
<b>Total Cash Receipts</b>					
<b>Cash Disbursements:</b>					
Current:					
General Government	37,586	3,165			40,751
Public Works		48,780			48,780
Health		361			361
Miscellaneous	64	14,739			14,803
Debt Service:					
Redemption of Principal			11,514		11,514
Interest and Fiscal Charges			4,286		4,286
Capital Outlay				4,742	4,742
	<u>37,650</u>	<u>67,045</u>	<u>15,800</u>	<u>4,742</u>	<u>125,237</u>
<b>Total Cash Disbursements</b>					
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(11,272)</u>	<u>3,166</u>	<u>(987)</u>	<u>0</u>	<u>(9,093)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Other Uses	<u>(9)</u>				<u>(9)</u>
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(9)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(9)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(11,281)	3,166	(987)	0	(9,102)
Fund Cash Balances, January 1	<u>12,707</u>	<u>105,313</u>	<u>2,304</u>		<u>120,324</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$1,426</u></u>	<u><u>\$108,479</u></u>	<u><u>\$1,317</u></u>	<u><u>\$0</u></u>	<u><u>\$111,222</u></u>

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



**WHEELING TOWNSHIP  
GUERNSEY COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Wheeling Township, Guernsey 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, cemetery maintenance, and fire protection services. The Township contracts with Liberty and Newcomerstown Volunteer Fire Departments to provide 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.

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

**C. 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 for constructing, maintaining and repairing Township roads.

Motor Vehicle License Tax Fund – This fund receives motor vehicle license tax money for constructing, maintaining and repairing Township roads.

**WHEELING TOWNSHIP  
GUERNSEY COUNTY**

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

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

**C. Fund Accounting (Continued)**

**3. Debt Service Funds**

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

*General Note Retirement Fund* – This fund receives Gasoline Tax and Motor Vehicle License Tax money to retire the debt on road equipment.

**4. Capital Project Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant Capital Project Fund:

*Issue II Fund* - The Township received a grant from the State of Ohio for paving of Township roads.

**D. 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 following year. The Township did not encumber all commitments required by Ohio law.

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

**E. 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.

**WHEELING TOWNSHIP  
GUERNSEY COUNTY**

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

**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	\$102,698	\$111,222

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

**3. BUDGETARY ACTIVITY**

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

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$40,781	\$41,957	\$1,176
Special Revenue	76,208	81,103	4,895
Debt Service	15,800	15,800	
Capital Projects	5,206	5,206	
Total	\$137,995	\$144,066	\$6,071

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$42,176	\$25,943	\$16,233
Special Revenue	172,204	105,641	66,563
Debt Service	24,778	15,800	8,978
Capital Projects	5,206	5,206	
Total	\$244,364	\$152,590	\$91,774

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$28,724	\$26,378	(\$2,346)
Special Revenue	59,793	70,211	10,418
Debt Service	15,800	14,813	(987)
Capital Projects	4,742	4,742	
Total	\$109,059	\$116,144	\$7,085

**WHEELING TOWNSHIP  
GUERNSEY COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$56,366	\$37,659	\$18,707
Special Revenue	154,064	67,045	87,019
Debt Service	15,800	15,800	
Capital Projects	0	4,742	(4,742)
Total	\$226,230	\$125,246	\$100,984

**Accountability and Compliance**

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Special Levy Fund by \$3,131 for the year ended December 31, 2001 and in the Issue II Fund by \$4,742 for the year ended December 31, 2000. Also contrary to Ohio law, appropriations exceeded estimated revenue in the General Fund by \$9,056 and in the Motor Vehicle License Tax Fund by \$3,867 for the year ended December 31, 2000. The Township did not obtain the Clerk's prior certification for a significant number of expenditures, contrary to Ohio law.

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 proceeding the October 1 date for which rates are adopted by the 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, 2001 was as follows:

	Principal	Interest Rate
Capital Lease	\$28,086	8.00%
Total	\$28,086	

The Lease is for various road equipment for the Township and is held by the Banc One Leasing Corporation.

**WHEELING TOWNSHIP  
GUERNSEY COUNTY**

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

**5. DEBT (Continued)**

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

	<u>Capital Lease</u>
Year ending December 31:	
2002	\$15,800
2003	15,800
Total	<u><u>\$31,600</u></u>

**6. RETIREMENT SYSTEMS**

The Township's officials and employee belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer 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 the periods January 1, 2001 through December 31, 2001 and January 1, 2000 through June 30, 2000. For the period July 1, 2000 through December 31, 2000, PERS temporarily reduced the employer's contribution rate to 8.13% of participant's gross salaries. The Township has paid all contributions required through December 31, 2001.

**7. RISK MANAGEMENT**

**Risk Pool Membership**

The Government belongs to the Ohio Government Risk Management Plan ( the "Plan"), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.

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OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

743 East State Street  
Athens Mall Suite B  
Athens, Ohio 45701  
Telephone 740-594-3300  
800-441-1389  
Facsimile 740-594-2110  
www.auditor.state.oh.us

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

Wheeling Township  
Guernsey County  
5383 Guernsey Valley Road  
Kimbolton, Ohio 43749

To the Board of Trustees:

We have audited the accompanying financial statements of Wheeling Township, Guernsey County, Ohio (the Township), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated September 27, 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2001-41030-01 through 2001-41030-04.

**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 a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Township in a separate letter dated September 27, 2002.

Wheeling Township  
Guernsey 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 management and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

**Jim Petro**  
Auditor of State

September 27, 2002



**WHEELING TOWNSHIP  
GUERNSEY COUNTY**

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

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2001-41030-001**

**Noncompliance Citation**

Ohio Rev. Code § 5705.41(D)(1) states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon. This section also provides two “exceptions” to the above requirements:

- A. 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 the certification is being completed, 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 Board of Trustees may 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 Township.
- B. If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Board of Trustees.

The Township did not obtain prior certification from the Clerk for sixty-three percent of the transactions tested in 2000 and for forty-four percent of the transactions tested in 2001. For these transactions the Township did not utilize a “Then and Now” certificate.

We recommend Township personnel obtain certification from the Clerk prior to incurring any obligation on behalf of the Township. In cases where prior certification is not possible, the Township should use “Then and Now” certificates.

**FINDING NUMBER 2001-41030-002**

**Noncompliance Citation**

Ohio Rev. Code § 5705.41(B) requires no subdivision or taxing authority to expend money unless it has been appropriated.

The Township’s legal level of control is at the object level. We noted the following funds which had actual expenditures which exceeded appropriations at the legal level of control at December 31:

**2001**

Fund	Approved Appropriations	Expenditures	Variance
Special Revenue Fund Type			
Special Levy Fund			
Other	\$5,407	\$8,538	(\$3,131)

**WHEELING TOWNSHIP  
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2001-41030-002  
(Continued)**

**Noncompliance Citation - Ohio Rev. Code § 5705.41(B)(Continued)**

**2000**

Fund	Approved Appropriations	Expenditures	Variance
Capital Projects Fund Type			
Issue II Fund			
Capital Outlay	\$0	\$4,742	(\$4,742)

The Clerk should deny payment requests exceeding appropriations. The Clerk may request the Trustees to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.

**FINDING NUMBER 2001-41030-003**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.39 states the total appropriation from each fund should not exceed the total estimated revenue. No appropriation measure is to become effective until the county auditor files a certificate that the total appropriations from each fund does not exceed the total official estimate or amended official estimate.

The Township had appropriations in excess of total estimated revenue plus beginning fund balance in the following funds at December 31, 2000:

Fund	Estimated Receipts	Appropriation	Variance
General Fund	\$47,310	\$56,366	(\$9,056)
Special Revenue Fund Type			
Motor Vehicle License Tax Fund	36,856	40,723	(3,867)

We recommend the Township Clerk review the official amended certificate of estimated revenue to make sure appropriations do not exceed the beginning fund balance plus amended certificate of estimated revenue.

**WHEELING TOWNSHIP  
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

<p><b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b></p>
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**FINDING NUMBER 2001-41030-004**

**Finding for Recovery**

Ohio Rev. Code Section 507.09, states that a Township clerk shall be entitled to annual compensation of \$7,000 or \$583.33 per month (for terms of office beginning prior to May 8, 1996) when the Township's budget is between \$100,000 and \$250,000. Caroline Johnson was elected to a term beginning April 1, 1996 by the residents of Wheeling Township, Guernsey County. For the first three months of 2000, Ms. Johnson was paid \$2,042. A recap of the overpayment is as follows:

salary paid January-March of 2000	\$2,042
salary authorized January-March of 2000	<u>\$1,750</u>
2000 salary overpayment	<u><u>\$292</u></u>

There was also a finding for recovery issued during the audit period January 1, 1999 through December 31, 1999 issued against the former clerk, Caroline Johnson, in the amount of \$411, of which \$211 has not been paid back to the Township.

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 Caroline Johnson, former Clerk and her surety company Ohio Government Risk Management Plan, jointly and severally, in the amount of five hundred three dollars (\$503) and in favor of the General Fund of Wheeling Township, Guernsey County.

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**WHEELING TOWNSHIP  
GUERNSEY 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>Explain:</i>
1999-41030-001	Ohio Rev. Code Section 5705.41(D)(1) failure to certify funds.	No	Not Corrected; Reissued as Finding 2001-41030-001.
1999-41030-002	Ohio Rev. Code Section 135.18 not obtaining adequate collateral for funds on deposit	Yes	Corrected
1999-41030-003	Ohio Revised Code Section 507.09 finding for recovery against Caroline Johnson in the amount of \$411. Overpayment of Clerk's Salary.	No	Partially corrected. Caroline Johnson issued a money order for \$200. \$211 is still outstanding on this finding for recovery and we will reissue the unpaid amount along with the current audit finding for recovery as Finding 2001-41030-004
1999-41030-004	Ohio Revised Code Section 505.24 finding for recovery against Calvin Lafferty in the amount of \$844. Overpayment of Trustee's Salary.	Yes	Corrected
1999-41030-005	Ohio Revised Code Section 505.24 finding for recovery against Ivan Hickenbottom in the amount of \$172. Overpayment of Trustee's Salary.	Yes	Corrected
1999-41030-006	Ohio Revised Code Section 505.24 finding for recovery against Wilbur Galbraith in the amount of \$172. Overpayment of Trustee's Salary.	Yes	Corrected
1999-41030-007	The Trustees did not receive monthly financial reports from the Clerk to monitor Township financial activity.	Yes	Corrected
1999-41030-008	Deposits were not made timely.	Yes	Corrected





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**WHEELING TOWNSHIP**

**GUERNSEY 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  
OCTOBER 10, 2002**