



**Auditor of State  
Betty Montgomery**



MONTEREY TOWNSHIP  
PUTNAM COUNTY

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Monterey Township  
Putnam County  
25770 Road N25  
Cloverdale, Ohio 45827-9228

To the Board of Trustees:

We have audited the accompanying financial statements of Monterey Township, Putnam County, (the Township) as of and for the years ended December 31, 2002 and 2001. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 audits 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 audits provide 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 and reserves for encumbrances of the Township as of December 31, 2002 and 2001, 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 8, 2003 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 audits.

Monterey Township  
Putnam County  
Independent Accountants' Report  
Page 2

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

May 8, 2003

**MONTEREY TOWNSHIP  
PUTNAM COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

|                                                                                         | <u>Governmental Fund Types</u> |                            | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|-----------------------------------------------------------------------------------------|--------------------------------|----------------------------|-----------------------------------------|
|                                                                                         | <u>General</u>                 | <u>Special<br/>Revenue</u> |                                         |
| <b>Cash Receipts:</b>                                                                   |                                |                            |                                         |
| Local Taxes                                                                             | \$21,581                       | \$127,453                  | \$149,034                               |
| Intergovernmental                                                                       | 45,538                         | 83,704                     | 129,242                                 |
| Payments in Lieu of Taxes                                                               | 8,838                          |                            | 8,838                                   |
| Licenses, Permits, and Fees                                                             | 797                            |                            | 797                                     |
| Earnings on Investments                                                                 | 5,084                          | 1,488                      | 6,572                                   |
| Other Revenue                                                                           | 1,137                          |                            | 1,137                                   |
|                                                                                         | <hr/>                          | <hr/>                      | <hr/>                                   |
| Total Cash Receipts                                                                     | 82,975                         | 212,645                    | 295,620                                 |
| <b>Cash Disbursements:</b>                                                              |                                |                            |                                         |
| Current:                                                                                |                                |                            |                                         |
| General Government                                                                      | 69,186                         |                            | 69,186                                  |
| Public Safety                                                                           |                                | 231,584                    | 231,584                                 |
| Public Works                                                                            | 1,306                          | 141,817                    | 143,123                                 |
| Health                                                                                  | 543                            |                            | 543                                     |
| Debt Service:                                                                           |                                |                            |                                         |
| Redemption of Principal                                                                 |                                | 35,000                     | 35,000                                  |
| Interest and Fiscal Charges                                                             |                                | 3,251                      | 3,251                                   |
| Capital Outlay                                                                          |                                | 11,600                     | 11,600                                  |
|                                                                                         | <hr/>                          | <hr/>                      | <hr/>                                   |
| Total Cash Disbursements                                                                | 71,035                         | 423,252                    | 494,287                                 |
| Total Receipts Over/(Under) Disbursements                                               | <hr/>                          | <hr/>                      | <hr/>                                   |
|                                                                                         | 11,940                         | (210,607)                  | (198,667)                               |
| <b>Other Financing Receipts:</b>                                                        |                                |                            |                                         |
| Sale of Notes                                                                           |                                | 190,000                    | 190,000                                 |
|                                                                                         | <hr/>                          | <hr/>                      | <hr/>                                   |
| Excess of Cash Receipts and Other Financing<br>Receipts Over/(Under) Cash Disbursements | 11,940                         | (20,607)                   | (8,667)                                 |
| Fund Cash Balances, January 1                                                           | <hr/>                          | <hr/>                      | <hr/>                                   |
|                                                                                         | 34,865                         | 169,755                    | 204,620                                 |
| <b>Fund Cash Balances, December 31</b>                                                  | <hr/> <b>\$46,805</b>          | <hr/> <b>\$149,148</b>     | <hr/> <b>\$195,953</b>                  |
| Reserve for Encumbrances, December 31                                                   | <hr/>                          | <hr/>                      | <hr/>                                   |

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

**MONTEREY TOWNSHIP  
PUTNAM 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<br/>(Memorandum<br/>Only)</b> |
|----------------------------------------|--------------------------------|----------------------------|-----------------------------------------|
|                                        | <u>General</u>                 | <u>Special<br/>Revenue</u> |                                         |
| <b>Cash Receipts:</b>                  |                                |                            |                                         |
| Local Taxes                            | \$20,872                       | \$69,771                   | \$90,643                                |
| Intergovernmental                      | 38,124                         | 76,507                     | 114,631                                 |
| Payment in Lieu of Taxes               | 5,718                          |                            | 5,718                                   |
| Licenses, Permits, and Fees            | 370                            |                            | 370                                     |
| Earnings on Investments                | 6,436                          | 1,576                      | 8,012                                   |
| Other Revenue                          | 2,640                          |                            | 2,640                                   |
|                                        | <hr/>                          | <hr/>                      | <hr/>                                   |
| Total Cash Receipts                    | 74,160                         | 147,854                    | 222,014                                 |
|                                        | <hr/>                          | <hr/>                      | <hr/>                                   |
| <b>Cash Disbursements:</b>             |                                |                            |                                         |
| Current:                               |                                |                            |                                         |
| General Government                     | 71,673                         |                            | 71,673                                  |
| Public Safety                          |                                | 12,533                     | 12,533                                  |
| Public Works                           | 1,240                          | 86,044                     | 87,284                                  |
| Health                                 | 944                            |                            | 944                                     |
| Capital Outlay                         |                                | 25,500                     | 25,500                                  |
|                                        | <hr/>                          | <hr/>                      | <hr/>                                   |
| Total Cash Disbursements               | 73,857                         | 124,077                    | 197,934                                 |
|                                        | <hr/>                          | <hr/>                      | <hr/>                                   |
| Total Receipts Over Disbursements      | 303                            | 23,777                     | 24,080                                  |
| Fund Cash Balances, January 1          | 34,562                         | 145,978                    | 180,540                                 |
|                                        | <hr/>                          | <hr/>                      | <hr/>                                   |
| <b>Fund Cash Balances, December 31</b> | <b>\$34,865</b>                | <b>\$169,755</b>           | <b>\$204,620</b>                        |
|                                        | <hr/> <hr/>                    | <hr/> <hr/>                | <hr/> <hr/>                             |
| Reserve for Encumbrances, December 31  |                                | \$32,213                   | \$32,213                                |
|                                        | <hr/> <hr/>                    | <hr/> <hr/>                | <hr/> <hr/>                             |

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



**MONTEREY TOWNSHIP  
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Monterey Township, Putnam 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. The Township contracts with the Ottoville Fire Board 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. 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 reported as assets. 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 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 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:

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

**MONTEREY TOWNSHIP  
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

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

*Fire District Fund* - This fund received note proceeds to pay the Township's portion on a new fire truck.

**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. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered 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

A summary of 2002 and 2001 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.

**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 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:

**MONTEREY TOWNSHIP  
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

|                         | 2002      | 2001      |
|-------------------------|-----------|-----------|
| Demand deposits         | \$155,371 | \$204,620 |
| Certificates of deposit | 40,582    |           |
| Total Deposits          | \$195,953 | \$204,620 |

Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by securities specifically pledged by the financial institution to the Township,

Deposits were not insured or collateralized, contrary to Ohio law, in the amount of \$6,109 at December 31, 2001, and at various times through 2001 and 2002, by the maximum amount of \$179,898.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts

| Fund Type       | Budgeted<br>Receipts | Actual<br>Receipts | Variance |
|-----------------|----------------------|--------------------|----------|
| General         | \$78,368             | \$82,975           | \$4,607  |
| Special Revenue | 399,853              | 402,645            | 2,792    |
| Total           | \$478,221            | \$485,620          | \$7,399  |

2002 Budgeted vs. Actual Budgetary Basis Expenditures

| Fund Type       | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance  |
|-----------------|----------------------------|---------------------------|-----------|
| General         | \$96,858                   | \$71,035                  | \$25,823  |
| Special Revenue | 559,186                    | 423,252                   | 135,934   |
| Total           | \$656,044                  | \$494,287                 | \$161,757 |

2001 Budgeted vs. Actual Receipts

| Fund Type       | Budgeted<br>Receipts | Actual<br>Receipts | Variance |
|-----------------|----------------------|--------------------|----------|
| General         | \$65,138             | \$74,160           | \$9,022  |
| Special Revenue | 147,855              | 147,854            | (1)      |
| Total           | \$212,993            | \$222,014          | \$9,021  |

2001 Budgeted vs. Actual Budgetary Basis Expenditures

| Fund Type       | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance  |
|-----------------|----------------------------|---------------------------|-----------|
| General         | \$89,730                   | \$73,857                  | \$15,873  |
| Special Revenue | 264,452                    | 156,290                   | 108,162   |
| Total           | \$354,182                  | \$230,147                 | \$124,035 |

**MONTEREY TOWNSHIP  
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(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. DEBT**

Debt outstanding at December 31, 2002 was as follows:

|                          | Principal | Interest Rate |
|--------------------------|-----------|---------------|
| General Obligation Notes | \$155,000 | 3.75%         |

The general obligation notes were issued to finance the Township's share of the Ottoville Fire Board's purchase of a new fire truck, which will be used for providing fire protection to Township residents. The notes are collateralized solely by the Township's taxing authority.

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

| Year ending December 31: | General<br>Obligation<br>Notes |
|--------------------------|--------------------------------|
| 2003                     | \$43,834                       |
| 2004                     | 42,421                         |
| 2005                     | 40,984                         |
| 2006                     | 39,559                         |
| 2007                     | 3,246                          |
| Total                    | \$170,044                      |

**6. RETIREMENT SYSTEMS**

The Township's officials and employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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.

**MONTEREY TOWNSHIP  
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

Contribution rates are also prescribed by the Ohio Revised Code. For 2002 and 2001, members of OPERS contributed 8.5 percent of their gross salaries. The Township contributed an amount equal to 13.55 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2002.

**7. 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.

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:

**MONTEREY TOWNSHIP  
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

| <u>Casualty Coverage</u> | <u>2001</u>         | <u>2000</u>         |
|--------------------------|---------------------|---------------------|
| Assets                   | \$23,703,776        | \$22,684,383        |
| Liabilities              | 9,379,003           | 8,924,977           |
| Retained Earnings        | <u>\$14,324,773</u> | <u>\$13,759,406</u> |
| <br>                     |                     |                     |
| <u>Property Coverage</u> | <u>2001</u>         | <u>2000</u>         |
| Assets                   | \$5,011,131         | \$4,156,784         |
| Liabilities              | 647,667             | 497,831             |
| Retained Earnings        | <u>\$4,363,464</u>  | <u>\$3,658,953</u>  |

**8. SUBSEQUENT EVENT**

Monterey Township has agreed to act as fiscal agent for the Putnam County Township 2003 Issue II Program. The estimated project cost of \$823,000 consists of \$285,000 Issue II monies and \$538,000 local funds (from all Putnam County townships).



**Auditor of State  
Betty Montgomery**

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

Monterey Township  
Putnam County  
25770 Road N25  
Cloverdale, Ohio 45827-9228

To the Board of Trustees:

We have audited the accompanying financial statements of Monterey Township, Putnam County, (the Township) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated May 8, 2003. We conducted our audits 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 audits and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2002-001.

**Internal Control over Financial Reporting**

In planning and performing our audits, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated May 8, 2003.

Monterey Township  
Putnam County  
Independent Accountants' Report 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 finance committee, 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

May 8, 2003



**MONTEREY TOWNSHIP  
PUTNAM COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001**

|                                                                                                          |
|----------------------------------------------------------------------------------------------------------|
| <b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS<br/>REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b> |
|----------------------------------------------------------------------------------------------------------|

**FINDING NUMBER 2002-001**

**Noncompliance Citation**

Ohio Revised Code § 135.18 requires that the treasurer of a political subdivision must require the depository to provide as security an amount equal to the funds on deposit at all times. Such security may consist of federal deposit insurance, surety company bonds, or pledged securities.

The Township's deposits were not insured or collateralized, in the amount of \$6,109 at December 31, 2001, and at various times through 2001 and 2002, by the maximum amount of \$179,898. Noncompliance could result in a loss of Township monies. The Township should monitor deposits and either require the depository to provide additional securities prior to making deposits in excess of the depository insurance and pledged securities or deposit a portion of the Township funds in a different depository.





**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

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800-282-0370

Facsimile 614-466-4490

**MONTEREY TOWNSHIP**

**PUTNAM 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 24, 2003**