

Beaver Township
Pike County, Ohio

Regular Audit

For the Years Ended December 31, 2010 and 2009
Fiscal Years Audited Under GAGAS: 2010 and 2009



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Dave Yost • Auditor of State

Board of Trustees
Beaver Township
1145 Carrs Run Road
Waverly, Ohio 45690

We have reviewed the *Independent Auditor's Report* of Beaver Township, Pike County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2009 through December 31, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Beaver Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

May 19, 2011

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Pike County, Ohio
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Independent Auditor's Report

Board of Trustees
Beaver Township
Pike County
1145 Carrs Run Road
Waverly, Ohio 45690

We have audited the accompanying financial statements of Beaver Township, Pike County, Ohio (the Township), as of and for the years ended December 31, 2010 and 2009. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Governments to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

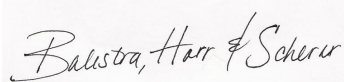
In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2010 and 2009 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2010 and 2009, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Beaver Township, Pike County, as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

Beaver Township
Pike County
Independent Auditors' Report
Page 2

The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 15, 2011, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Balestra, Harr & Scherer, CPAs, Inc.

April 15, 2011

Beaver Township, Pike County
Combined Statement of Cash Receipts, Disbursements, and Changes in Fund Cash Balances
Governmental Funds
For the Year Ended December 31, 2010

	General Fund	Special Revenue Fund	Total (Memorandum Only)
Receipts			
Property and Other Local Taxes	\$ 6,811	\$ 47,574	\$ 54,385
Intergovernmental	17,422	114,282	131,704
Other	1,956	29	1,985
	<i>Total Receipts</i>	<i>161,885</i>	<i>188,074</i>
Disbursements			
Current:			
General Government	23,252	-	23,252
Public Safety	-	11,128	11,128
Public Works	-	92,441	92,441
Health	661	31,255	31,916
	<i>Total Disbursements</i>	<i>134,824</i>	<i>158,737</i>
<i>Excess of Receipts Over / (Under) Disbursements</i>	<i>2,276</i>	<i>27,061</i>	<i>29,337</i>
<i>Net Change in Fund Balances</i>	<i>2,276</i>	<i>27,061</i>	<i>29,337</i>
<i>Fund Balances - Beginning of Year</i>	<i>(7,709)</i>	<i>197,853</i>	<i>190,144</i>
<i>Fund Balances - End of Year</i>	<i>\$ (5,433)</i>	<i>\$ 224,914</i>	<i>\$ 219,481</i>

See accompanying notes to the financial statements.

Beaver Township, Pike County
Combined Statement of Cash Receipts, Disbursements, and Changes in Fund Cash Balances
Governmental Funds
For the Year Ended December 31, 2009

	General Fund	Special Revenue Fund	Total (Memorandum Only)
Receipts			
Property and Other Local Taxes	\$ 5,405	\$ 44,362	\$ 49,767
Intergovernmental	17,196	107,152	124,348
Interest	-	33	33
Other	1,084	-	1,084
<i>Total Receipts</i>	<u>23,685</u>	<u>151,547</u>	<u>175,232</u>
Disbursements			
Current:			
General Government	31,837	-	31,837
Public Safety	-	11,153	11,153
Public Works	-	90,984	90,984
Health	1,058	27,668	28,726
<i>Total Disbursements</i>	<u>32,895</u>	<u>129,805</u>	<u>162,700</u>
<i>Excess of Receipts Over / (Under) Disbursements</i>	<u>(9,210)</u>	<u>21,742</u>	<u>12,532</u>
<i>Net Change in Fund Balances</i>	(9,210)	21,742	12,532
<i>Fund Balances - Beginning of Year</i>	<u>1,501</u>	<u>176,111</u>	<u>177,612</u>
<i>Fund Balances - End of Year</i>	<u><u>\$ (7,709)</u></u>	<u><u>\$ 197,853</u></u>	<u><u>\$ 190,144</u></u>

See accompanying notes to the financial statements.

**BEAVER TOWNSHIP
PIKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2010 AND 2009**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Beaver Township, Pike County, Ohio (the Township), as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance and cemetery maintenance and fire protection. The Township contracts with the Village of Beaver Fire Department to provide fire services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. The basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investment

The Township invests all available funds in an interest bearing checking account.

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 reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds account for the 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 pay constructing, maintaining, and repairing township roads.

Cemetery Fund – This fund receives tax money for the upkeep of the Township's cemeteries.

**BEAVER TOWNSHIP
PIKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2010 AND 2009**

1. Summary of Significant Accounting Policies (Continued)

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 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. The Township did not use the encumbrance method of accounting.

A summary of 2010 and 2009 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

The Township records disbursements for acquisition of property, plant and equipments when paid. The accompanying financial statements do not report these items as assets.

2. Equity in Pooled Cash

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

	<u>2010</u>	<u>2009</u>
Demand deposits	<u>\$219,481</u>	<u>\$190,144</u>

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation or by securities specifically pledged by the financial institution to the Township.

**BEAVER TOWNSHIP
PIKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2010 AND 2009**

3. Budgetary Activity

Budgetary activity for the years ending as follows:

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 31,230	\$ 26,189	\$ (5,041)
Special Revenue	280,555	161,885	(118,670)
Total	\$ 311,785	\$ 188,074	\$ (123,711)

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 31,275	\$ 23,913	\$ 7,362
Special Revenue	470,657	134,824	335,833
Total	\$ 501,932	\$ 158,737	\$ 343,195

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 29,360	\$ 23,685	\$ (5,675)
Special Revenue	176,706	151,547	(25,159)
Total	\$ 206,066	\$ 175,232	\$ (30,834)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 37,218	\$ 32,895	\$ 4,323
Special Revenue	345,661	129,805	215,856
Total	\$ 382,879	\$ 162,700	\$ 220,179

See note 7 for details of material non-compliance with Ohio Budgetary Laws.

**BEAVER TOWNSHIP
PIKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 2010 AND 2009**

4. Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, 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

Township 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, which include postretirement healthcare and survivor and disability benefits as prescribed by the Ohio Revised Code.

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2010.

6. Risk Management

Commercial Insurance

The Township has obtained commercial insurance for the following risk

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

7. Compliance

The Township did not comply with material laws and regulations as follows:

- Ohio Revised Code (ORC) Section 5705.36(A)(4) requires that an amended certificate of estimated resources be obtained when actual receipts fall short of estimated receipts and the deficiency causes available resources to fall below the level of appropriations. During 2010 and 2009 the Township's actual receipts fell short of estimated amounts, causing appropriations to exceed actual resources.
- Contrary to 5705.39, the Township had appropriations in excess of estimated resources.
- Contrary to 5705.41 (D), the Township did not use purchase orders.
- Contrary to 5705.10, the Township had a negative fund balance at year end 2010 and 2009 in the General Fund.



**Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Required by *Government Auditing Standards***

Board of Trustees
Beaver Township
Pike County
1145 Carrs Run Road
Waverly, Ohio 45690

We have audited the financial statements of Beaver Township, Pike County, Ohio, (the Township) as of and for the years ended December 31, 2010 and 2009 and have issued our report thereon dated April 15, 2011, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies, or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

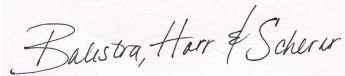
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A material weakness is a deficiency, or combination deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and timely corrected. We consider finding 2010-002 described in the accompanying schedule of findings to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed instances of noncompliance that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2010-001 through 2010-004.

Beaver Township
Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Required by *Government Auditing Standards*
Page 2

We intend this report solely for the information and use of management, the Board of Trustees, and others within the Township. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Balestra, Harr & Scherer". The signature is written in black ink on a light-colored background.

Balestra, Harr & Scherer, CPAs, Inc.
April 15, 2011

**BEAVER TOWNSHIP
PIKE COUNTY
DECEMBER 31, 2010 AND 2009
SCHEDULE OF FINDINGS**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING 2010-001

Material Noncompliance

Ohio Revised Code section 5705.36 (A)(3) states that upon determination by the fiscal officer of a subdivision that the revenue to be collected will be greater than the amount included in an official certificate and the legislative authority intends to appropriate and expend the excess revenue, the fiscal officer shall certify the amount of the excess to the commission, and the commission shall certify an amended official certificate reflecting the excess. Ohio Rev. code section 5705.36(A)(4) states that upon determination by the fiscal officer of a subdivision that the revenue to be collected will be less than the amount included in an official certificate and the amount of the deficiency will reduce available resources below the level of current appropriations, the fiscal officer shall certify the amount of the deficiency to the commission, and the commission shall certify an amended official certificate reflecting the deficiency. Ohio Rev. Code section 5705.36(A)(5) states that the total appropriations made during a fiscal year from any fund must not exceed the amount contained in the certificate of estimated resources or the amended certificate of estimated resources which was certified prior to making the appropriation or supplemental appropriation.

During 2010, the Township's actual resources fell short of estimated resources such that the deficiency caused appropriations to be in excess of actual resources in the General, Motor Vehicle, Gasoline Tax, Road & Bridge, Fire, and Cemetery funds and no amendment was obtained as required. During 2009, the Township's actual resources fell short of estimated resources such that the deficiency caused appropriations to be in excess of actual resources in the General, Motor Vehicle, and Gasoline funds and no amendment was obtained as required.

The Township should obtain a reduced amended certificate of estimated resources when it becomes apparent it is going to receive less than what was estimated, and the amount of the deficiency will cause appropriations to be in excess of actual receipts.

Client Response:

We received no response from officials regarding the above findings.

**BEAVER TOWNSHIP
PIKE COUNTY
DECEMBER 31, 2010 AND 2009
SCHEDULE OF FINDINGS**

FINDING NUMBER 2010-002

Material Noncompliance/ Material Weakness

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

This section also provides two “exceptions” to the above requirements:

- A. Then and Now Certificate – If the fiscal officer can certify that both at the time That the contract or order was made (“then”), and at the time that the fiscal officer is completing the certification (“now”), that 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 Township can authorize the drawing of a warrant for the payment or the amount due. The Township can authorize the drawing of a warrant for the payment of the amount due. The Township has thirty days from the receipt of the “then and now” certificate to approve payment by ordinance or resolution.

Amounts of less than \$3,000 maybe paid by the fiscal officer without a resolution or ordinance upon completion of the “then and now” certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Township.

- B. Blanket Certificate – Fiscal officers may prepare “blanket” certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any on particular line item appropriation.
- C. Super Blanket Certificate – The Township may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonable predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

The Fiscal Officer’s certification was not utilized for any disbursement made by the Township. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

Every effort should be made by the Township to properly utilize the encumbrance method of accounting by certifying funds prior to making a purchase obligation. Failure to properly certify funds could result in overspending and negative fund balances.

The Township should certify purchases to which 5705.41 (D) applies. The most convenient method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The fiscal officer should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

Client Response:

We received no response from officials regarding the above findings.

**BEAVER TOWNSHIP
PIKE COUNTY
DECEMBER 31, 2010 AND 2009
SCHEDULE OF FINDINGS**

FINDING NUMBER 2010-003

Material Noncompliance

Ohio Revised Code section 5705.39 states in part that total appropriations from each fund shall not exceed the total estimated resources.

The Township had appropriations in excess of estimated resources in the General Fund at December 31, 2010 and 2009 by \$6,357 and \$7,748, respectively.

The Township should monitor more closely the appropriation measure as it compares to the estimated resources, and take due care to ensure that they do not appropriate more than is available for expenditure.

Client Response:

We received no response from officials regarding the above findings.

FINDING NUMBER 2010-004

Material Noncompliance

Ohio Revised Code section 5705.10 states in part the money paid into any fund shall be used only for the purpose of which the fund is established.

The Township had a negative fund balance in the General Fund at December 31, 2010 and 2009. Negative cash balances indicate that monies from one fund were used to pay expenditures for another fund.

The Township should only use money paid into each fund for the purpose for which the fund was established.

Client Response:

We received no response from officials regarding the above findings.

**BEAVER TOWNSHIP
PIKE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
YEARS END DECEMBER 31, 2010 AND 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2008-001	Citation OAC section 117-2-02(A) - not all activity was recorded in the cashbook	Yes	
2008-002	Citation ORC 5705.36 (A)(2) – estimated resources exceeded actual resources	No	Re-issued finding number 2010-001
2008-003	Citation ORC 5705.41 (D) –did not properly encumber funds	No	Re-issued finding number 2010-002
2008-004	Citation ORC 5705.39 – appropriations exceeded estimated resources	No	Re-issued finding number 2010-003



Dave Yost • Auditor of State

BEAVER TOWNSHIP

PIKE 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 31, 2011**