

Pickaway Township

Pickaway County, Ohio

Regular Audit

For the Years Ended December 31, 2003 and 2002

**BALESTRA, HARR & SCHERER, CPAs, INC.**

528 South West Street, P.O. Box 687

Piketon, Ohio 45661

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**Auditor of State  
Betty Montgomery**

Board of Trustees  
Pickaway Township  
6166 Zane Trail Rd.  
Circleville, OH 43113

We have reviewed the Independent Auditor's Report of Pickaway Township, Pickaway County, prepared by Balestra, Harr & Scherer CPAs, Inc., for the audit period January 1, 2002 through December 31, 2003. 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.

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. Pickaway Township is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY  
Auditor of State

April 19, 2005

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Pickaway Township  
Pickaway County, Ohio  
For the Years Ended December 31, 2003 and 2002  
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Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

## Independent Auditors' Report

Board of Trustees  
Pickaway Township  
Pickaway County, Ohio  
6166 Zane Trail Road  
Circleville, Ohio 43113

We have audited the accompanying financial statements of Pickaway Township, Pickaway County, Ohio, (the Township) as of and for the years ended December 31, 2003 and 2002. 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 accounting principles generally accepted with the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Pickaway Township, Pickaway County, Ohio as of December 31, 2003 and 2002, 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 August 19, 2004, 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 the audits.

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

## **Balestra, Harr & Scherer, CPAs, Inc.**

Balestra, Harr & Scherer, CPAs, Inc.

August 19, 2004

Pickaway Township  
Pickaway County, Ohio

Combined Statement of Cash Receipts, Cash Disbursements, and  
Changes in Fund Cash Balances  
All Governmental and Similar Fiduciary Fund Types  
For the Year Ended December 31, 2003

|  | <u>Governmental Fund Types</u> |                            | <u>Fiduciary<br/>Fund Type</u> | Totals<br>(Memorandum<br>Only) |
|--|--------------------------------|----------------------------|--------------------------------|--------------------------------|
|  | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Nonexpendable<br/>Trust</u> |                                |
| Cash Receipts:   |                                |                            |                                |                                |
| Local Taxes  | \$112,756                      | \$117,098                  | \$0                            | \$229,854                      |
| Charges for Services   | 98,455                         | 0                          | 0                              | 98,455                         |
| Intergovernmental  | 115,040                        | 87,607                     | 0                              | 202,647                        |
| Licenses, Permits, and Fees  | 3,894                          | 0                          | 0                              | 3,894                          |
| Earnings on Investments  | 1,766                          | 570                        | 14                             | 2,350                          |
|  | <u>331,911</u>                 | <u>205,275</u>             | <u>14</u>                      | <u>537,200</u>                 |
| Cash Disbursements:  |                                |                            |                                |                                |
| Current:   |                                |                            |                                |                                |
| General Government   | 127,097                        | 0                          | 0                              | 127,097                        |
| Public Safety  | 91,078                         | 0                          | 0                              | 91,078                         |
| Public Works   | 378                            | 233,435                    | 0                              | 233,813                        |
| Health   | 5,826                          | 0                          | 0                              | 5,826                          |
| Debt Service:  |                                |                            |                                |                                |
| Principal Retirement   | 74,839                         | 0                          | 0                              | 74,839                         |
| Interest & Fiscal Charges  | 7,910                          | 0                          | 0                              | 7,910                          |
| Capital Outlay   | 17,808                         | 0                          | 0                              | 17,808                         |
|  | <u>324,936</u>                 | <u>233,435</u>             | <u>0</u>                       | <u>558,371</u>                 |
| Total Receipts Over/(Under) Disbursements  | <u>6,975</u>                   | <u>(28,160)</u>            | <u>14</u>                      | <u>(21,171)</u>                |
| Excess of Cash Receipts and Other Financing<br>Receipts Over/(Under) Cash Disbursements<br>and Other Financing Disbursements | 6,975                          | (28,160)                   | 14                             | (21,171)                       |
| Fund Cash Balances, January 1  | <u>157,692</u>                 | <u>145,799</u>             | <u>1,245</u>                   | <u>304,736</u>                 |
| Fund Cash Balances, December 31  | <u><u>\$164,667</u></u>        | <u><u>\$117,639</u></u>    | <u><u>\$1,259</u></u>          | <u><u>\$283,565</u></u>        |

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



Pickaway Township  
Pickaway County, Ohio

Combined Statement of Cash Receipts, Cash Disbursements, and  
Changes in Fund Cash Balances  
All Governmental and Similar Fiduciary Fund Types  
For the Year Ended December 31, 2002

|   | <u>Governmental Fund Types</u> |                            | <u>Fiduciary<br/>Fund Type</u> | Totals<br>(Memorandum<br>Only) |
|---|--------------------------------|----------------------------|--------------------------------|--------------------------------|
|   | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Nonexpendable<br/>Trust</u> |                                |
| <b>Cash Receipts:</b>                                 |                                |                            |                                |                                |
| Local Taxes   | \$114,850                      | \$112,104                  | \$0                            | \$226,954                      |
| Charges for Services                                  | 22,000                         | 0                          | 0                              | 22,000                         |
| Intergovernmental                                     | 26,304                         | 81,548                     | 0                              | 107,852                        |
| Licenses, Permits, and Fees                           | 5,231                          | 0                          | 0                              | 5,231                          |
| Earnings on Investments                               | 5,354                          | 1,785                      | 26                             | 7,165                          |
| Other Revenue   | 9,898                          | 0                          | 0                              | 9,898                          |
| <b>Total Cash Receipts</b>                            | <u>183,637</u>                 | <u>195,437</u>             | <u>26</u>                      | <u>379,100</u>                 |
| <b>Cash Disbursements:</b>                            |                                |                            |                                |                                |
| <b>Current:</b>                                       |                                |                            |                                |                                |
| General Government                                    | 118,788                        | 0                          | 0                              | 118,788                        |
| Public Safety   | 72,502                         | 0                          | 0                              | 72,502                         |
| Public Works  | 0                              | 191,842                    | 0                              | 191,842                        |
| Health  | 4,192                          | 0                          | 0                              | 4,192                          |
| <b>Debt Service:</b>                                  |                                |                            |                                |                                |
| Principal Retirement                                  | 75,318                         | 0                          | 0                              | 75,318                         |
| Interest & Fiscal Charges                             | 7,431                          | 0                          | 0                              | 7,431                          |
| Capital Outlay  | 229,264                        | 1,170                      | 0                              | 230,434                        |
| <b>Total Cash Disbursements</b>                       | <u>507,495</u>                 | <u>193,012</u>             | <u>0</u>                       | <u>700,507</u>                 |
| <b>Total Receipts Over (Under) Disbursements</b>      | <u>(323,858)</u>               | <u>2,425</u>               | <u>26</u>                      | <u>(321,407)</u>               |
| <b>Other Financing Receipts/(Disbursements):</b>      |                                |                            |                                |                                |
| Proceeds From the Issuance of Debt                    | 181,800                        | 0                          | 0                              | 181,800                        |
| Other Financing Sources                               | 4,162                          | 0                          | 0                              | 4,162                          |
| <b>Total Other Financing Receipts/(Disbursements)</b> | <u>185,962</u>                 | <u>0</u>                   | <u>0</u>                       | <u>185,962</u>                 |
| <b>Total Receipts Over/(Under) Disbursements</b>      | <u>(137,896)</u>               | <u>2,425</u>               | <u>26</u>                      | <u>(135,445)</u>               |
| <b>Fund Cash Balances, January 1</b>                  | <u>295,588</u>                 | <u>143,374</u>             | <u>1,219</u>                   | <u>440,181</u>                 |
| <b>Fund Cash Balances, December 31</b>                | <u>\$157,692</u>               | <u>\$145,799</u>           | <u>\$1,245</u>                 | <u>\$304,736</u>               |

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

Pickaway Township  
Pickaway County, Ohio  
Notes to the Financial Statements  
For the Years Ended December 31, 2003 and 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Pickaway Township, Pickaway County, Ohio (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, cemetery maintenance, fire protection and emergency 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:

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

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

Pickaway Township  
 Pickaway County, Ohio  
 Notes to the Financial Statements  
 For the Years Ended December 31, 2003 and 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Fiduciary Fund (Trust Fund) – This fund is used to account for resources that are restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant fiduciary fund:

*Cemetery Trust Fund* – This fund receives interest revenue which is utilized for maintenance of cemetery plots specified by the trust benefactor.

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 and 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. The Township did not encumber all commitments required by Ohio law.

A summary of 2003 and 2002 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

|                                | 2003      | 2002      |
|--------------------------------|-----------|-----------|
| Deposits                       | \$282,565 | \$303,736 |
| Certificates of deposit        | 1,000     | 1,000     |
| Total deposits and investments | \$283,565 | \$304,736 |

Pickaway Township  
 Pickaway County, Ohio  
 Notes to the Financial Statements  
 For the Years Ended December 31, 2003 and 2002

2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation or (2) collateralized by securities specifically pledged by the financial institution for its public deposits.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2003 and December 31, 2002 follows:

| <u>2003 Budgeted vs. Actual Receipts</u> |                      |                    |                  |
|--|----------------------|--------------------|------------------|
| Fund Type                                | Budgeted<br>Receipts | Actual<br>Receipts | Variance         |
| General                                  | \$197,210            | \$331,911          | \$134,701        |
| Special Revenue                          | 198,900              | 205,274            | 6,374            |
| Nonexpendable Trust                      | 45                   | 15                 | (30)             |
| Total                                    | <u>\$396,155</u>     | <u>\$537,200</u>   | <u>\$141,045</u> |

| <u>2003 Budgeted vs. Actual Budgetary Basis Expenditures</u> |                            |                           |                  |
|--|----------------------------|---------------------------|------------------|
| Fund Type  | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance         |
| General  | \$357,170                  | \$324,936                 | \$32,234         |
| Special Revenue  | 342,430                    | 233,435                   | 108,995          |
| Nonexpendable Trust  | 61                         | 0                         | 61               |
| Total  | <u>\$699,661</u>           | <u>\$558,371</u>          | <u>\$141,290</u> |

| <u>2002 Budgeted vs. Actual Receipts</u> |                      |                    |                  |
|--|----------------------|--------------------|------------------|
| Fund Type                                | Budgeted<br>Receipts | Actual<br>Receipts | Variance         |
| General                                  | \$197,200            | \$369,599          | \$172,399        |
| Special Revenue                          | 201,700              | 195,437            | (6,263)          |
| Nonexpendable Trust                      | 0                    | 26                 | 26               |
| Total                                    | <u>\$398,900</u>     | <u>\$565,062</u>   | <u>\$166,162</u> |

| <u>2002 Budgeted vs. Actual Budgetary Basis Expenditures</u> |                            |                           |                  |
|--|----------------------------|---------------------------|------------------|
| Fund Type  | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance         |
| General  | \$475,750                  | \$507,495                 | (\$31,745)       |
| Special Revenue  | 342,805                    | 193,012                   | 149,793          |
| Nonexpendable Trust  | 0                          | 0                         | 0                |
| Total  | <u>\$818,555</u>           | <u>\$700,507</u>          | <u>\$118,048</u> |

Contrary to Ohio Revised Code section 5705.41(B), General fund expenditures exceeded appropriations by \$31,745 in 2002. Contrary to Ohio Revised Code section 5705.36 the district expended revenues without requesting amended certificate of estimated resources in the General fund in 2002. See findings 2002-01 and 2002-02.

Pickaway Township  
 Pickaway County, Ohio  
 Notes to the Financial Statements  
 For the Years Ended December 31, 2003 and 2002

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by 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 payments, the first half is due December 31. The second half payment is due the following June 20.

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

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

5. DEBT

Debt outstanding at December 31, 2003 was as follows:

|                 | <u>Principal</u> | <u>Interest Rate</u> |
|-----------------|------------------|----------------------|
| Ambulance Lease | \$34,268         | 13%                  |
| Fire Truck Loan | \$61,669         | 4.5%                 |

The Township entered into a lease agreement November 9, 2000 for the purchase of a \$78,500 ambulance for the Township's EMS services. The Township also entered into a loan agreement with the Kingston National Bank for \$181,800 for the purchase of a fire truck

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

|                          | <u>Ambulance Lease</u> |
|--------------------------|------------------------|
| Year ending December 31: |                        |
| 2004                     | \$18,306               |
| 2005                     | 18,306                 |
| Total                    | \$36,612               |
|                          |                        |
|                          | <u>Fire Truck Loan</u> |
| Year ending December 31: |                        |
| 2004                     | \$64,443               |
| Total                    | \$64,443               |

6. RETIREMENT SYSTEMS

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including 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 2003 and 2002, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 2003.

Pickaway Township  
Pickaway County, Ohio  
Notes to the Financial Statements  
For the Years Ended December 31, 2003 and 2002

7. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

Settled claims have not exceeded any aforementioned commercial coverage in any of the past three years. There has been no significant change in coverage from the prior year.

**BALESTRA, HARR & SCHERER, CPAs, INC.**

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Ohio Society of Certified Public Accountants

**Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit Performed in  
Accordance with *Government Auditing Standards***

Board of Trustees  
Pickaway Township  
Pickaway County, Ohio  
6166 Zane Trail Road  
Circleville, Ohio 43113

We have audited the accompanying financial statements of Pickaway Township, Pickaway County, Ohio (the Township), as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated August 19, 2004. 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 two instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2002-01, 2002-02 & 2002-03. We also noted certain immaterial instances of noncompliance, which we have reported to management of the Township in a separate letter dated August 19, 2004.

**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 over financial reporting, which we have reported to the management of the Township in a separate letter dated August 19, 2004.

Pickaway Township  
Pickaway County, Ohio  
Report on Compliance and on Internal Control Over Financial Reporting  
Based on an Audit Performed in Accordance with *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.

*Balestra, Harr & Scherer, CPAs, Inc.*

Balestra, Harr & Scherer, CPAs, Inc.

August 19, 2004



**PICKAWAY TOWNSHIP  
PICKAWAY COUNTY**

**SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2003 & 2002**

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

**FINDING NUMBER 2002- 001**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41(D) states no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. The amount certified shall be recorded against the applicable appropriation account.

This section also provides two exceptions to the above requirements:

- A. Then and Now Certification
- B. If the amount involved is less than one thousand dollars the fiscal officer may authorize it to be paid without affirmation of the Board of Trustees.

No purchase orders were evident for the year 2003. We recommend the Clerk certify availability of funds for all purchase commitments or contracts.

**FINDING NUMBER 2002- 002**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.36 states that an increased amended certificate must be obtained from the budget commission if the legislative authority intends to appropriate and expend the excess revenue. The Township received debt proceeds of 181,000 in 2002 which were spent on capital expenditures without requesting an amended certificate of estimated resources.

The Clerk should request an amended certificate anytime the Township intends to encumber or expend excess revenue sources.

**FINDING NUMBER 2002- 003**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41(B) states that no subdivision is to expend money unless it has been appropriated.

The Townships General fund expenditures exceeded appropriations by \$31,745 in 2002. The Clerk should monitor the budget more closely throughout the year and request supplemental appropriations as necessary.

**PICKAWAY TOWNSHIP  
PICKAWAY COUNTY, OHIO  
DECEMBER 31, 2003 AND 2002**

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS**

| Finding Number | Finding Summary     | Fully Corrected | Not Corrected; Partially Corrected; Significantly Different Corrective Action Taken; or Findings No Longer Valid; <i>Explain:</i> |
|----------------|---------------------|-----------------|---|
| 2001-40665-001 | Funds Certification | No              | Reissued finding 2002-01  |



**Auditor of State  
Betty Montgomery**

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**PICKAWAY TOWNSHIP**

**PICKAWAY 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 5, 2005**