



**PRAIRIE TOWNSHIP
HOLMES COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**PRAIRIE TOWNSHIP
HOLMES COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Prairie Township
Holmes County
8186 CR 189
Holmesville, Ohio 44633

To the Board of Trustees:

We have audited the accompanying financial statements of Prairie Township, Holmes County, Ohio, (the Township) as of and for the years ended December 31, 2000 and 1999. 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 generally accepted auditing standards 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, 2000 and 1999, 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 9, 2001 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.

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

Jim Petro
Auditor of State

May 9, 2001

**PRAIRIE TOWNSHIP
HOLMES COUNTY**

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

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$18,004	\$141,668	\$159,672
Intergovernmental	31,042	77,368	108,410
Charges for Services		27,581	27,581
Licenses, Permits, and Fees	2,350		2,350
Earnings on Investments	4,177	2,376	6,553
Miscellaneous	91	10,062	10,153
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	55,664	259,055	314,719
Cash Disbursements:			
Current:			
General Government	40,515		40,515
Public Safety		51,597	51,597
Public Works	45,000	188,000	233,000
Health	15,806	5,913	21,719
Capital Outlay	54	25,675	25,729
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	101,375	271,185	372,560
Total Cash Receipts Under Cash Disbursements	(45,711)	(12,130)	(57,841)
Fund Cash Balances, January 1	58,694	226,980	285,674
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$12,983	\$214,850	\$227,833
	<hr/>	<hr/>	<hr/>
Reserves for Encumbrances, December 31	\$0	\$0	\$0

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

**PRAIRIE TOWNSHIP
HOLMES COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$19,325	\$153,346	\$172,671
Intergovernmental	33,556	82,120	115,676
Charges for Services		15,345	15,345
Licenses, Permits, and Fees	2,525		2,525
Earning on Investments	4,908	5,564	10,472
Miscellaneous		19,314	19,314
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	60,314	275,689	336,003
Cash Disbursements:			
Current:			
General Government	35,680		35,680
Public Safety		48,701	48,701
Public Works	10,234	195,116	205,350
Health	15,293	443	15,736
Capital Outlay	515	34,471	34,986
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	61,722	278,731	340,453
Total Cash Receipts Over/(Under) Cash Disbursements	(1,408)	(3,042)	(4,450)
Fund Cash Balances, January 1	60,102	230,022	290,124
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$58,694	\$226,980	\$285,674
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Reserves for Encumbrances, December 31	\$0	\$0	\$0

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

PRAIRIE TOWNSHIP
HOLMES COUNTY

STATEMENTS OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>2000</u>	<u>1999</u>
Fund Cash Balances, January 1	<u>4,131</u>	<u>4,131</u>
Fund Cash Balances, December 31	<u><u>\$4,131</u></u>	<u><u>\$4,131</u></u>
Reserves for Encumbrances, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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**PRAIRIE TOWNSHIP
HOLMES COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Prairie Township, Holmes County, (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides general governmental services, including fire protection, emergency medical services, and road maintenance.

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 cash disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

C. Cash and Investments

The Township invests in certificates of deposit and overnight repurchase agreements which are valued at cost. Investments are included in the cash fund balances. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts.

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 taxes for constructing, maintaining and repairing Township roads and bridges.

Gasoline Tax Fund - This fund receives gasoline tax money for the purpose of maintaining and repairing Township roads.

**PRAIRIE TOWNSHIP
HOLMES COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Road District Fund - This fund receives monies from a special levy for constructing, maintaining and repairing Township roads.

Fire District Fund - This fund receives monies from a special levy for providing fire protection and emergency medical services.

3. Non-Expendable Trust Fund

Trust funds are used to account for resources restricted by legally binding trust agreements. The agreement requires the Township to maintain the corpus of the trust, therefore, the fund is classified as a non-expendable trust fund. The Township had the following significant non-expendable trust fund:

Cemetery Bequest Fund - This fund is used to account for donations made to the cemetery, and used for specified purposes as designated by each donor.

E. Budgetary Process

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

1. Appropriations

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

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Township did not encumber all commitments required by Ohio law.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

**PRAIRIE TOWNSHIP
HOLMES COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Property, Plant and Equipment

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

G. Unpaid Vacation and Sick Leave

The Township's full-time employee is entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Township.

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>2000</u>	<u>1999</u>
Demand deposits	\$6,434	\$5,966
Certificates of deposit	<u>103,631</u>	<u>103,631</u>
Total Deposits	110,065	109,597
Investments (repurchase agreements)	<u>121,899</u>	<u>180,208</u>
Total Deposits and Investments	<u><u>\$231,964</u></u>	<u><u>\$289,805</u></u>

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

Investments: Repurchase agreements are uninsured and unregistered investments which are held by the counterparty, or by its trust department or agent but not in the Township's name.

- Contrary to Ohio Rev. Code Section 135.22, the Clerk did not attend and/or complete any annual continuing education programs provided by the Treasurer of State, yet still invested funds in repurchase agreements.

**PRAIRIE TOWNSHIP
HOLMES COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 61,506	\$ 55,664	\$ (5,842)
Special Revenue	<u>275,808</u>	<u>259,055</u>	<u>(16,753)</u>
Total	<u>\$ 337,314</u>	<u>\$ 314,719</u>	<u>\$ (22,595)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 110,853	\$ 101,375	\$ 9,478
Special Revenue	<u>376,278</u>	<u>271,185</u>	<u>105,093</u>
Total	<u>\$ 487,131</u>	<u>\$ 372,560</u>	<u>\$ 114,571</u>

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 58,217	\$ 60,314	\$ 2,097
Special Revenue	<u>220,456</u>	<u>275,689</u>	<u>55,233</u>
Total	<u>\$ 278,673</u>	<u>\$ 336,003</u>	<u>\$ 57,330</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 100,000	\$ 61,722	\$ 38,278
Special Revenue	<u>413,220</u>	<u>278,731</u>	<u>134,489</u>
Total	<u>\$ 513,220</u>	<u>\$ 340,453</u>	<u>\$ 172,767</u>

Contrary to Ohio Rev. Code Section 5705.41 (D), the Township did not certify the availability of funds for certain expenditures during 2000 and 1999.

**PRAIRIE TOWNSHIP
HOLMES COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(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 payments, 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 SYSTEM

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 postretirement 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 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 10.84% in 2000 and 13.55% in 1999 of participants' gross wages. The Township has paid all contributions required through December 31, 2000.

6. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Wrongful Acts
- Inland Marine
- EDP

The Township also provides health insurance to its full-time employee through Teacher's Protective Mutual and dental coverage through Delta Dental.

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

Prairie Township
Holmes County
8186 CR 189
Holmesville, Ohio 44633

To the Board of Trustees:

We have audited the accompanying financial statements of Prairie Township, Holmes County, Ohio, (the Township) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated May 9, 2001. We conducted our audits in accordance with generally accepted auditing standards 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 four instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2000-40938-001 through 2000-40938-004. We also noted a certain immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated May 9, 2001.

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 certain 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 9, 2001.

Prairie Township
Holmes County
Report of Independent Accountants on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended 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.

Jim Petro
Auditor of State

May 9, 2001

**PRAIRIE TOWNSHIP
HOLMES COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

Noncompliance Citation

Finding # 2000-40938-001

Ohio Rev. Code Section 505.24 states the Township Trustees shall be paid from the township general fund or from such other township funds in such proportions as the board may specify by resolution. This means the salary resolution must allocate the salary distribution from various funds in the same proportion as the trustees' services bear to the activities supported by such funds, as determined by the Board.

During our audits, we noted that the Township Trustees were paid a total of \$22,278 in 2000 and \$20,820 in 1999 entirely from the Gasoline Tax Fund. There was no resolution in effect which indicated that trustees' salaries should be paid from any fund other than the General Fund, and no evidence was provided to indicate 100% of the Trustees' time was devoted to activities supported by the Gasoline Tax Fund. However, on May 8, 2001, the Board of Trustees passed a resolution retroactive to January 1, 1999, which allowed one-half of the Township Trustees' salaries to be paid from the Gasoline Tax Fund, based on the estimated level of service provided by the Trustees during the audit period. Based on this percentage, a combined total of \$11,139 in 2000 and \$10,410 in 1999 should have been paid from the General Fund.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 505.24, a Finding for Adjustment for public monies incorrectly expended is hereby issued against the General Fund and in favor of the Gasoline Tax Fund, in the amount of \$21,549 as of December 31, 2000.

Although these adjustments are reflected in the accompanying financial statements, the Township has not recorded them in their books and records until after the audit period.

Finding # 2000-40938-002

Ohio Constitution, Article XII, Section 5a, states that interest earned on money derived from a motor vehicle license or fuel tax must follow the principal.

The Clerk made investments of cash pooled from various funds, including the Motor Vehicle License Fund and the Gas Tax Fund and did not distribute the interest earned in accordance with the above requirements. Based on the average cash balances, and percentages thereof, for the General, Motor Vehicle License and Gas Tax funds, the Township should have allocated the following amounts:

<u>Funds Entitled to Interest</u>	<u>2000</u>	<u>1999</u>	<u>Total</u>
General Fund	\$4,178	\$2,694	\$6,872
Motor Vehicle License Tax Fund	848	737	1,585
Gas Tax Fund	<u>1,528</u>	<u>1,539</u>	<u>3,067</u>
Total:	<u>\$6,554</u>	<u>\$4,969</u>	<u>\$11,523</u>

As a result of not allocating interest properly, revenues were overstated in the General Fund and understated in the Motor Vehicle License and Gas Tax Funds. The Township should apportion interest earnings to these funds based on a reasonable determination of its share of the investment pool.

**Noncompliance Citation
(Continued)**

In accordance with the foregoing facts, and pursuant to Ohio Constitution, Article XII, Section 5a, Findings for Adjustment for improperly allocating interest are hereby issued against the General Fund and in favor of the Motor Vehicle Tax Fund and the Gas Tax Fund.

Although these adjustments are reflected in the accompanying financial statements, the Township has not recorded them in their books and records until after the audit period.

Finding # 2000-40938-003

Ohio Rev Code Section 135.22 requires the Clerk to complete annual continuing education provided by the Treasurer of State. Without such training, the Clerk is limited to investments in interim deposits (e.g., certificates of deposit) and STAR Ohio.

During 2000 and 1999, the Clerk did not attend and/or complete any annual continuing education programs provided by the Treasurer of State, yet still invested a portion of Township funds (53% in FY 2000 and 62% in FY 1999) in repurchase agreements (overnight sweep accounts). The Clerk should either attend continuing education programs or limit the Township's investments to those permitted by law without training. The Township Trustees should monitor the Clerk to ensure the Clerk completes the annual continuing education programs as required by Ohio Rev. Code Section 135.22.

Finding # 2000-40938-004

Ohio Rev. Code Section 5705.41(D) states, in part, that:

No subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

This section also provides two "exceptions" to the above requirements:

1. Then and Now Certificates - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Board of Trustees may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.
2. If the amount involved is less than \$1,000, the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of the Board of Trustees, if such expenditure is otherwise valid.

Of the transactions tested for the audit period, 88% were not certified by the Clerk prior to the invoice date of the expenditure. In addition, neither of the two exceptions were utilized. Failure to certify the availability of funds prior to entering into the commitment could result in making commitments in excess of available funds. The Township should establish procedures to ensure that all expenditures are certified prior to entering into the obligation.



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OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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PRAIRIE TOWNSHIP

HOLMES 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 22, 2001**