

**Karen M. N. Austin, CPA**  
**Chester Township's Fiscal Officer's Report**

Dear Chester Township Residents,

Here are the Chester Township's Financial Reports for the Year's Ended 2009. Year End 2008 information is shown for comparison purposes.

There are some pertinent facts that you should be aware of. The Police Departments renewal levy that the residents passed in November, 2009 was a renewal with a reduction levy. This type of levy reduces your tax bill on that specific levy. The Police Fund was accumulating money not needed to operate the Department and so the Board of Trustees last August along with the Chief of Police and Fiscal Officer's advice chose to reduce your tax bill to the Township. This is a very positive step for Chester Township and its residents.

For the Year 2009, the Trustees gave the entire 3 inside mills to the Road Department to try and help the Road & Bridge Fund meet its monetary shortfall. 2 inside mills were already going to the Road Dept. That combined with the levy monies were insufficient to cover the expenditures and maintain the schedule to resurface Township roads on a timely basis. Thus, 2009 was the first year the General Fund received no inside tax millage. Chester is the only Township in Geauga County to allocate all inside mills to another Fund other than the General Fund.

The Township's 2007 & 2008 Audit, performed by the Auditor of State's Office, was released on Tuesday, March 16, 2010. The State issued an unqualified opinion, which is to say that the Financial Statements of Chester Township were true and correct. Audit procedures included independent bank confirmation of the Township's monetary balances. The Audit showed that all Township funds were verified without discrepancies by the Financial Institutions directly to the Auditors. The positive results of this Audit is a credit not only to the Fiscal Officer and the Assistant to the Fiscal Officer but also to the Trustees' who were in office during that period of time.

If at any time anyone has a question or a concern about the finances in Chester Township please do not hesitate to call me at 440-477-5117 or email me at [chesterfiscalofficer@gmail.com](mailto:chesterfiscalofficer@gmail.com).

Thank you for giving me the opportunity to serve you, the residents of Chester Township.

CASH SUMMARY BY FUND LESS ENCUMBERANCES - CHESTER TOWNSHIP, GEAUGA COUNTY						
FUND NAME	FROM 1/1/09 TO 12/31/09					
	Starting Cash/Fund Balances	Receipts 1/1 to 12/31	Expenditures 1/1 to 12/31	Ending Cash/Fund Balances	Encumbrances at 12/13/09	Unencumbered Balances 12/31/09
2009						
General Fund	\$ 2,838,321.39	\$ 790,222.62	\$ (766,500.68)	\$ 2,862,043.33	\$ (28,171.85)	\$ 2,833,871.48
Motor Vehicle License	174.85	29,054.31	(20,000.00)	9,229.16	0.00	9,229.16
Gasoline Tax	0.00	144,722.24	(99,000.00)	45,722.24	0.00	45,722.24
Road & Bridge	161,090.60	2,040,381.23	(1,723,467.17)	478,004.66	(95,859.44)	382,145.22
Cemetery	14,228.33	11,877.50	(16,226.18)	9,879.65	(15.92)	9,863.73
Cemetery Bequest	736.48	3.15	(28.20)	711.43	0.00	711.43
Police	1,358,209.75	1,663,804.12	(1,487,034.40)	1,534,979.47	(3,201.87)	1,531,777.60
Fire	538,555.57	1,061,541.42	(1,015,731.48)	584,365.51	(35,103.93)	549,261.58
Enforcement & Education	2,080.00	1,800.00	(1,615.00)	2,265.00	0.00	2,265.00
EMS - Ambulance Billing	255,273.34	207,973.05	(68,392.61)	394,853.78	0.00	394,853.78
Special (Road) Assessments	11,929.80	76,370.40	(74,622.26)	13,677.94	0.00	13,677.94
Miscellaneous (3 Funds Including Issue II Funding)	8,883.53	303,859.52	(303,859.52)	8,883.53	0.00	8,883.53
<b>TOTALS</b>	<b>\$ 5,189,483.64</b>	<b>\$ 6,331,609.56</b>	<b>\$ (5,576,477.50)</b>	<b>\$ 5,944,615.70</b>	<b>\$ (162,353.01)</b>	<b>\$ 5,782,262.69</b>

CASH SUMMARY BY FUND LESS ENCUMBERANCES - CHESTER TOWNSHIP, GEAUGA COUNTY						
FUND NAME	FROM 1/1/08 TO 12/31/08					
	Starting Cash/Fund Balances	Receipts 1/1 to 12/31	Expenditures 1/1 to 12/31	Ending Cash/Fund Balances	Encumbrances at 12/13/08	Unencumbered Balances 12/31/08
2008						
General Fund	\$ 2,128,246.09	\$ 1,443,263.15	\$ (733,187.85)	\$ 2,838,321.39	\$ (2,532.82)	\$ 2,835,788.57
Motor Vehicle License	4,056.47	29,118.38	(33,000.00)	174.85	0.00	174.85
Gasoline Tax	21,544.71	133,653.91	(155,198.62)	0.00	0.00	0.00
Road & Bridge	281,696.34	1,597,642.12	(1,718,247.86)	161,090.60	(15,072.14)	146,018.46
Cemetery	19,953.49	7,727.50	(13,452.66)	14,228.33	0.00	14,228.33
Cemetery Bequest	726.03	10.45	0.00	736.48	0.00	736.48
Police	1,095,992.41	1,658,012.95	(1,395,795.61)	1,358,209.75	(4,645.50)	1,353,564.25
Fire	536,288.47	1,029,728.19	(1,027,461.09)	538,555.57	(8,432.32)	530,123.25
Enforcement & Education	0.00	2,080.00	0.00	2,080.00	0.00	2,080.00
EMS - Ambulance Billing	239,125.41	201,988.15	(185,840.22)	255,273.34	0.00	255,273.34
Special (Road) Assessments	11,323.14	88,123.88	(87,517.22)	11,929.80	0.00	11,929.80
Miscellaneous (3 Funds)	8,883.53	0	0.00	8,883.53	0.00	8,883.53
<b>TOTALS</b>	<b>\$ 4,347,836.09</b>	<b>\$ 6,191,348.68</b>	<b>\$ (5,349,701.13)</b>	<b>\$ 5,189,483.64</b>	<b>\$ (30,682.78)</b>	<b>\$ 5,158,800.86</b>

*Karen M. N. Austin, CPA*

Chester Township Fiscal Officer