

**MILTON TOWNSHIP  
WAYNE COUNTY, OHIO**

*Financial Statements*  
(Audited)

For The Years Ended  
December 31, 2001 and 2000

**JACK GLESSNER, CLERK**





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Township Trustees  
Milton Township  
P.O. Box 205  
Sterling, Ohio 44276

We have reviewed the Independent Auditor's Report of Milton Township, Wayne County, prepared by Trimble, Julian & Grube, Inc., for the audit period January 1, 2000 through December 31, 2001. 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. Milton Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO  
Auditor of State

May 3, 2002

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**MILTON TOWNSHIP  
WAYNE COUNTY, OHIO**

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report.....	1
Combined Statement of Cash Fund Balances - All Fund Types – December 31, 2001 and 2000 .....	2
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Cash Fund Balances - All Governmental Fund Types – For The Year Ended December 31, 2001 .....	3
Combined Statement of Cash Receipts, Cash Disbursements and Encumbrances Compared with Expenditure Authority - Budget and Actual – For The Year Ended December 31, 2001 .....	4
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Cash Fund Balances - All Governmental Fund Types – For The Year Ended December 31, 2000 .....	5
Combined Statement of Cash Receipts, Cash Disbursements and Encumbrances Compared with Expenditure Authority - Budget and Actual – For The Year Ended December 31, 2000 .....	6
Notes to the Financial Statements.....	7 - 12
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	13 - 14

# TRIMBLE, JULIAN & GRUBE, INC.

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## Independent Auditor's Report

Township Trustees  
Milton Township  
P. O. Box 205  
Sterling, Ohio 44276

We have audited the accompanying financial statements of Milton Township, Wayne County, Ohio as of and for the years ended December 31, 2001 and 2000, as listed in the table of contents. These financial statements are the responsibility of Milton 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit 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 audit provides a reasonable basis for our opinion.

As discussed in Note 2, Milton Township, prepares its financial statements on the basis of accounting prescribed or permitted by Auditor of State, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances and fund balances of Milton Township, as of December 31, 2001 and 2000, and its combined cash receipts and disbursements, combined budget and actual receipts and budgeted and actual disbursements for the years then ended on the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 1, 2002 on our consideration of Milton Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations and contracts.

This report is intended solely for the information and use of the Milton Township's management and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specific parties.

Trimble, Julian & Grube, Inc.  
March 1, 2002

**MILTON TOWNSHIP  
WAYNE COUNTY, OHIO**

COMBINED STATEMENT OF CASH FUND BALANCES  
ALL FUND TYPES -  
DECEMBER 31, 2001 AND 2000

	<u>2001</u>	<u>2000</u>
<u>Cash and Investments</u>		
Cash	\$ 110,384	\$ 34,517
Investments	<u>149,256</u>	<u>305,433</u>
Total Cash and Investments	<u>\$ 259,640</u>	<u>\$ 339,950</u>
 <u>Fund Balances</u>		
<u>Governmental Fund Types:</u>		
General Fund	\$ 98,956	\$ 118,843
Special Revenue Funds	<u>160,684</u>	<u>221,107</u>
Total Governmental Fund Types	<u>259,640</u>	<u>339,950</u>
Total Fund Balances	<u>\$ 259,640</u>	<u>\$ 339,950</u>

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

**MILTON TOWNSHIP  
WAYNE COUNTY, OHIO**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH FUND BALANCES - ALL GOVERNMENTAL FUND TYPES -  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Governmental Fund Types</u>		Total (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash receipts:			
Local taxes	\$ 53,749	\$ 185,683	\$ 239,432
Intergovernmental	82,280	98,549	180,829
Interest	14,715	913	15,628
Miscellaneous	1,872	8,376	10,248
Total cash receipts	<u>152,616</u>	<u>293,521</u>	<u>446,137</u>
Cash disbursements:			
Current:			
General government	68,284	-	68,284
Public safety	-	65,646	65,646
Public works	37,481	171,304	208,785
Health	10,738	-	10,738
Capital outlay	<u>56,000</u>	<u>116,994</u>	<u>172,994</u>
Total cash disbursements	<u>172,503</u>	<u>353,944</u>	<u>526,447</u>
Total cash receipts (under) cash disbursements	(19,887)	(60,423)	(80,310)
Cash fund balances, January 1, 2001	<u>118,843</u>	<u>221,107</u>	<u>339,950</u>
Cash fund balances, December 31, 2001	<u>\$ 98,956</u>	<u>\$ 160,684</u>	<u>\$ 259,640</u>

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



**MILTON TOWNSHIP  
WAYNE COUNTY, OHIO**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND ENCUMBRANCES COMPARED WITH EXPENDITURE  
AUTHORITY - BUDGET AND ACTUAL -  
FOR THE YEAR ENDED DECEMBER 31, 2001**

Fund Types	Receipts					Disbursements					Variance Favorable (Unfavorable)	
	County Certified Unencumbered Cash	Budget	Total Estimated Resources	Actual 2001 Receipts	Variance Favorable (Unfavorable)	Prior Year Carryover Appropriations	2001 Appropriations	Total	Actual 2001 Disbursements	Encumbrances Outstanding at 12/31/01		Total
Governmental:												
General	\$ 118,843	\$ 154,049	\$ 272,892	\$ 152,616	\$ (1,433)	\$ -	\$ 230,000	\$ 230,000	\$ 172,503	\$ -	\$ 172,503	\$ 57,497
Special Revenue	221,107	299,640	520,747	293,521	(6,119)	-	474,700	474,700	353,944	-	353,944	120,756
<b>Total (Memorandum Only)</b>	<u>\$ 339,950</u>	<u>\$ 453,689</u>	<u>\$ 793,639</u>	<u>\$ 446,137</u>	<u>\$ (7,552)</u>	<u>\$ -</u>	<u>\$ 704,700</u>	<u>\$ 704,700</u>	<u>\$ 526,447</u>	<u>\$ -</u>	<u>\$ 526,447</u>	<u>\$ 178,253</u>

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

**MILTON TOWNSHIP  
WAYNE COUNTY, OHIO**

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

	<u>Governmental Fund Types</u>		Total (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash receipts:			
Local taxes	\$ 53,799	\$ 185,635	\$ 239,434
Intergovernmental	111,672	101,359	213,031
Interest	18,016	729	18,745
Miscellaneous	877	10,738	11,615
Total cash receipts	<u>184,364</u>	<u>298,461</u>	<u>482,825</u>
Cash disbursements:			
Current:			
General government	55,427	-	55,427
Public safety	-	65,130	65,130
Public works	72,788	165,998	238,786
Health	10,017	-	10,017
Capital outlay	<u>43,798</u>	<u>19,990</u>	<u>63,788</u>
Total cash disbursements	<u>182,030</u>	<u>251,118</u>	<u>433,148</u>
Total cash receipts over cash disbursements	2,334	47,343	49,677
Cash fund balances, January 1, 2000	<u>116,509</u>	<u>173,764</u>	<u>290,273</u>
Cash fund balances, December 31, 2000	<u>\$ 118,843</u>	<u>\$ 221,107</u>	<u>\$ 339,950</u>

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

**MILTON TOWNSHIP  
WAYNE COUNTY, OHIO**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND ENCUMBRANCES COMPARED WITH EXPENDITURE  
AUTHORITY - BUDGET AND ACTUAL -  
FOR THE YEAR ENDED DECEMBER 31, 2000**

Fund Types	Receipts				Disbursements						Variance Favorable (Unfavorable)	
	County Certified Unencumbered Cash	Budget	Total Estimated Resources	Actual 2000 Receipts	Variance Favorable (Unfavorable)	Prior Year Carryover Appropriations	2000 Appropriations	Total	Actual 2000 Disbursements	Encumbrances Outstanding at 12/31/00		Total
Governmental:												
General	\$ 116,509	\$ 144,151	\$ 250,660	\$ 184,364	\$ 40,213	\$ -	\$ 230,156	\$ 230,156	\$ 182,030	\$ -	\$ 182,030	\$ 48,126
Special Revenue	173,764	276,200	449,964	298,461	22,261	-	394,100	394,100	251,118	-	251,118	142,982
<b>Total (Memorandum Only)</b>	<b>\$ 290,273</b>	<b>\$ 420,351</b>	<b>\$ 710,624</b>	<b>\$ 482,825</b>	<b>\$ 62,474</b>	<b>\$ -</b>	<b>\$ 624,256</b>	<b>\$ 624,256</b>	<b>\$ 433,148</b>	<b>\$ -</b>	<b>\$ 433,148</b>	<b>\$ 191,108</b>

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

**MILTON TOWNSHIP  
WAYNE COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

**NOTE 1 - DESCRIPTION OF THE ENTITY**

Milton Township (“the Township”) is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio.

The Township operates under a trustee form of government and provides the following services: emergency medical, fire protection, street maintenance and repair, as well as other services.

Management believes the financial statements included in this report represent all of the funds of the Township over which the Township officials have direct operating control.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The most significant of the Township’s accounting policies are described below.

**A. BASIS OF PRESENTATION - FUND ACCOUNTING**

The accounts of the Township are maintained on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. The following fund types are used by the Township.

**GOVERNMENTAL FUNDS**

**General Fund**

The general fund is used to account for all activities of the Township not required to be included in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Special Revenue Funds**

These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

**MILTON TOWNSHIP  
WAYNE COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

The Township had the following significant special revenue funds:

*Fire District Fund* - This fund receives property tax revenue money which is used to provide fire fighting assistance to the Township.

*Road and Bridge Fund* - This fund receives property tax revenue money which is used to provide street maintenance.

**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. BUDGETARY PROCESS**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds are legally required to be budgeted and appropriated. The primary level of budgetary control is at the item level within each fund. Any budgetary modifications at this level may only be made by resolution of the Township's Trustees.

*Tax Budget:*

A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. All funds are legally required to be budgeted. The expressed purpose of the tax budget is to reflect the need for existing (or increased) tax rates.

**MILTON TOWNSHIP  
WAYNE COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

*Estimated Resources:*

The County Budget Commission determines if the budget substantiates a need to levy the full amount of authorized property tax rates and reviews receipt estimates. The County Budget Commission certifies its actions to the Township by September 1. As part of this certification, the Township receives the official certificate of estimated resources, which states the projected receipts of each fund. On or about January 1, the certificate is amended to include unencumbered fund balances at December 31 of the preceding year. Further amendments may be made during the year if the Township determines that receipts collected will be greater than or less than the prior estimates, and the Budget Commission finds the revised estimates to be reasonable. Prior to December 31, the Township must revise its budget so that the total contemplated expenditures from a fund during the ensuing fiscal year will not exceed the amount stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure.

*Appropriations:*

A temporary appropriation measure to control cash disbursements may be passed on or about January 1 of each year for the period January to March 31. An annual appropriation measure must be passed by April 1 of each year for the period January 1 to December 31. The appropriations measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources. The Township legally adopted several supplemental appropriations during 2001 and 2000.

*Encumbrances:*

As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation.

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated. The Township had no outstanding encumbrances at December 31, 2001 or 2000.

**MILTON TOWNSHIP  
WAYNE COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**D. CASH AND CASH EQUIVALENTS**

For reporting purposes, the Township considers "Cash and Cash Equivalents" to be cash on hand, demand deposits, and all investments held by the Township with a maturity date less than or equal to three months from the date of purchase. Interest earned on investments held by the treasurer is credited to the General Fund and allocated amongst funds as required. Interest income earned and received by the Township totaled \$15,628 and \$18,745, for the years ended December 31, 2001 and 2000, respectively.

**E. PROPERTY, PLANT AND EQUIPMENT**

Fixed assets are not capitalized in any of the Township's funds. Instead, capital acquisition and construction costs are reflected as expenditures in the fund in the year expended. The costs of normal maintenance and repairs are also expended, along with improvements. Depreciation is not recorded.

**F. INTERGOVERNMENTAL REVENUES**

Intergovernmental revenues, such as entitlements are recorded when received in accordance with the Township's cash basis method of accounting.

**G. UNPAID VACATION AND SICK LEAVE**

Employees are 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.

**H. TOTAL COLUMNS ON FINANCIAL STATEMENTS**

Total columns on the financial statements are captioned "Total (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Interfund-type eliminations have not been made in the aggregation of this data.

**MILTON TOWNSHIP  
WAYNE COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

**NOTE 3 - 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>2001</u>	<u>2000</u>
Deposits	\$110,384	\$ 34,517
State Treasury Asset Reserve of Ohio (STAR Ohio)	<u>149,256</u>	<u>305,433</u>
Total deposits and investments	<u>\$259,640</u>	<u>\$339,950</u>

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation or (2) collateralized by securities specifically pledged by the financial institution to the Township.

**Investments:** Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**NOTE 4 - PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Township. 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 annually. However, if the property owner elects, they may make semiannual payments.

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.



**MILTON TOWNSHIP  
WAYNE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

**NOTE 5 - RETIREMENT SYSTEM**

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plans. 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 2001 and 2000, members of PERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. As of December 31, 2001, the Township has paid all contributions required through December 31, 2001 and 2000.

**NOTE 6 - RISK MANAGEMENT**

In 2001 and 2000, the Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions
- General liability and casualty
- Public official's liability

**NOTE 7 - RETAINAGE**

At December 31, 2001, the Township was holding retainage in the amount of \$11,837 to Nu-Way Construction related to the Township firehouse addition.

**NOTE 8 - CONTINGENT LIABILITY**

LITIGATION

The Township is not currently involved in any litigation.

# TRIMBLE, JULIAN & GRUBE, INC.

1445 Worthington Woods Boulevard  
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Worthington, OH 43085

"SERVING OHIO LOCAL GOVERNMENTS"

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## **Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

Township Trustees  
Milton Township  
P. O. Box 205  
Sterling, Ohio 44276

We have audited the financial statements of Milton Township as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated March 1, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and 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 Milton Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, 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 audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Township Trustees  
Milton Township

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Milton 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 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 a certain matter involving the internal control over financial reporting that we have reported to the management of Milton Township in a separate letter dated March 1, 2002.

This report is intended for the information of the Trustees and management of Milton Township, and is not intended to be and should not be used by anyone other than these specified parties.

Trimble, Julian & Grube, Inc.  
March 1, 2002





STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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Facsimile 614-466-4490

**MILTON TOWNSHIP**

**WAYNE 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 9, 2002**