



**Auditor of State  
Betty Montgomery**



MORGAN TOWNSHIP  
BUTLER COUNTY

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**Auditor of State  
Betty Montgomery**

Morgan Township  
Butler County  
3141 Chapel Road  
Okeana, Ohio 45053

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS 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. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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

**Betty Montgomery**  
Auditor of State

February 14, 2006

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Morgan Township  
Butler County  
3141 Chapel Road  
Okeana, Ohio 45053

To the Board of Trustees:

We have audited the accompanying financial statements of Morgan Township, Butler County, Ohio (the Township), as of and for the years ended December 31, 2004 and 2003. 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. The Township processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Township because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this Township, because Ohio Revised Code Section 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code Sections 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. 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.

Revisions to GAAP would require the Township to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds, the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. 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 the new GAAP presentation requirements. The Auditor of State permits, but does not require, governments to reformat their statements. The Township has elected not to reformat its statements. Since this Township does not use GAAP to measure financial statement amounts, 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.

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In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 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, 2004, or its changes in financial position for the year then ended.

Also, 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 Morgan Township, Butler County, Ohio, as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis that Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Township to include Management's Discussion and Analysis for the year ended December 31, 2004. 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 February 14, 2006, 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.



**Betty Montgomery**  
Auditor of State

February 14, 2006



**MORGAN TOWNSHIP  
BUTLER COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
Property & Other Local Taxes	\$87,760	\$368,611	\$81,048	\$537,419
Intergovernmental	203,213	156,960		360,173
Charges for Services		46,462		46,462
Licenses, Permits, & Fees	10,374			10,374
Earnings on Investments	6,817			6,817
Other Revenue	9,351	2,019		11,370
<b>Total Cash Receipts</b>	<u>317,515</u>	<u>574,052</u>	<u>81,048</u>	<u>972,615</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	196,748	2,788		199,536
Public Safety	30,000	328,829		358,829
Public Works	52,966	239,895		292,861
Health	11,177			11,177
Debt Service:				
Redemption of Principal			71,400	71,400
Interest and Fiscal Charges			9,648	9,648
Capital Outlay	46,038	53,041		99,079
<b>Total Cash Disbursements</b>	<u>336,929</u>	<u>624,552</u>	<u>81,048</u>	<u>1,042,529</u>
<b>Total Receipts Under Disbursements</b>	(19,414)	(50,501)	0	(69,915)
<b>Other Financing Sources:</b>				
Sale of Assets	5,187	2,000		7,187
<b>Total Other Financing Sources</b>	5,187	2,000	0	7,187
<b>Excess of Cash Receipts and Other Financing Sources Under Cash Disbursements</b>	<u>(14,227)</u>	<u>(48,501)</u>	<u>0</u>	<u>(62,728)</u>
Fund Cash Balances, January 1	404,939	370,821	0	775,760
<b>Fund Cash Balances, December 31</b>	<u><b>\$390,712</b></u>	<u><b>\$322,320</b></u>	<u><b>\$0</b></u>	<u><b>\$713,032</b></u>
Reserve for Encumbrances, December 31	<u>\$10,800</u>	<u>\$11,002</u>	<u>\$0</u>	<u>\$21,802</u>

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

**MORGAN TOWNSHIP  
BUTLER COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
Property & Other Local Taxes	\$77,043	\$329,253	\$84,261	\$490,557
Intergovernmental	265,922	147,916		413,838
Charges for Services		57,336		57,336
Licenses, Permits, and Fees	8,932			8,932
Earnings on Investments	5,805			5,805
Other Revenue	8,853	1,402		10,255
<b>Total Cash Receipts</b>	<u>366,555</u>	<u>535,907</u>	<u>84,261</u>	<u>986,723</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	215,090			215,090
Public Safety	30,000	213,512		243,512
Public Works	20,171	154,365		174,536
Health	26,622			26,622
Debt Service:				
Redemption of Principal			71,400	71,400
Interest and Fiscal Charges			12,861	12,861
Capital Outlay	36,036	16,500		52,536
<b>Total Cash Disbursements</b>	<u>327,919</u>	<u>384,377</u>	<u>84,261</u>	<u>796,557</u>
<b>Total Receipts Over Disbursements</b>	38,636	151,530	0	190,166
<b>Other Financing Sources:</b>				
Sale of Assets	3,100			3,100
<b>Total Other Financing Sources</b>	<u>3,100</u>	<u>0</u>	<u>0</u>	<u>3,100</u>
<b>Excess of Cash Receipts and Other Financing Sources Over Cash Disbursements</b>	<u>41,736</u>	<u>151,530</u>	<u>0</u>	<u>193,266</u>
Fund Cash Balances, January 1	<u>363,203</u>	<u>219,291</u>	<u>0</u>	<u>582,494</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$404,939</b></u>	<u><b>\$370,821</b></u>	<u><b>\$0</b></u>	<u><b>\$775,760</b></u>
Reserve for Encumbrances, December 31	<u>\$2,337</u>	<u>\$12,693</u>	<u>\$0</u>	<u>\$15,030</u>

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

**MORGAN TOWNSHIP  
BUTLER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003**

**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 Morgan Township, Butler 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, cemetery services, fire protection, and emergency medical 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 that the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements method. 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 (i.e., when an encumbrance is approved).

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

**C. Cash and Investments**

The Township maintains all funds in an interest bearing checking account and a STAR Ohio account. 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.

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

**2. Special Revenue Funds**

These funds are used to 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:

Fire District Fund – This fund receives property tax monies to pay the costs of providing fire protection.

Road & Bridge Fund – This fund receives property tax monies to pay the costs of constructing, maintaining, and repairing Township roads and bridges.

**MORGAN TOWNSHIP  
BUTLER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Emergency Medical Services Special Levy - This fund receives property tax monies derived from a voted special levy to pay the costs of providing ambulance and emergency medical services.

Emergency Medical Services – This fund receives charges for services paid by persons utilizing the Township’s ambulance and emergency medical services.

Gasoline Tax Fund – This fund receives gasoline tax monies to pay the costs of constructing, maintaining, and repairing Township roads.

**3. Debt Service Fund**

This fund is used to account for resources for the accumulation and payment of bond and note indebtedness. The Township had the following Debt Service fund:

General Bond & Note Retirement Fund – This fund receives property tax monies which are used to pay the principal and interest on general obligation debt of the Township.

**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 level of control, and appropriations may not exceed estimated resources. The 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. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of 2004 and 2003 budgetary activity appears in Note 3.

**F. Property, Plant, and Equipment**

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

**MORGAN TOWNSHIP  
BUTLER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Township maintains a cash and investments 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:

	2004	2003
Demand Deposits	\$361,038	\$428,213
Investment in STAR Ohio	351,994	347,547
Total Deposits & Investments	\$713,032	\$775,760

**Deposits:** Deposits are either: (1) insured by the Federal Depository Insurance Corporation; or (2) collateralized by the financial institution's public entity deposit pool.

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$248,335	\$322,702	\$74,367
Special Revenue	496,435	576,052	79,617
Debt Service	81,048	81,048	0
Total	<u>\$825,818</u>	<u>\$979,802</u>	<u>\$153,984</u>

2004 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$653,274	\$347,729	\$305,545
Special Revenue	867,256	635,554	231,702
Debt Service	81,048	81,048	0
Total	<u>\$1,601,578</u>	<u>\$1,064,331</u>	<u>\$537,247</u>

**MORGAN TOWNSHIP  
BUTLER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$283,192	\$369,655	\$86,463
Special Revenue	459,600	535,906	76,306
Debt Service	84,261	84,261	0
Total	\$827,053	\$989,822	\$162,769

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$631,523	\$330,256	\$301,267
Special Revenue	671,305	397,069	274,236
Debt Service	84,261	84,261	0
Total	\$1,387,089	\$811,586	\$575,503

**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. The accompanying financial statements include homestead and rollback amounts that 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. DEBT**

Debt outstanding at December 31, 2004 was as follows:

Issue	Principal	Interest Rate
General Obligation Notes	<u>\$143,000</u>	4.59%

The general obligation notes were issued to finance the construction of a new township administration building. The notes are collateralized solely by the Township's taxing authority.

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

**MORGAN TOWNSHIP  
BUTLER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**5. DEBT (Continued)**

Year	Ending	General Obligation Notes
	December 31	
2005		\$77,835
2006		74,622
2007		<u>209</u>
Total		<u>\$152,666</u>

**6. RETIREMENT SYSTEMS**

The Township's elected officials and employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes plans benefits, which include post-retirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes the contribution rates. For 2004 and 2003, OPERS members contributed 8.5% of their gross salaries. The Township contributed an amount equaling 13.55% of the remaining participants' gross salaries. The Township has paid all contributions required through December 31, 2004.

**7. RISK MANAGEMENT**

**Risk Pool Membership**

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio local governments. OTARMA provides property and casualty coverage for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements, and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

OTARMA retains casualty risk up to \$250,000 per claim, including loss adjustment expenses. OTARMA pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000 from the General Reinsurance Corporation.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

OTARMA retains property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsures losses exceeding \$100,000 up to \$500,000 per occurrence. APEEP's Guarantee Fund pays losses and loss adjustment expenses exceeding operating contributions.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

**MORGAN TOWNSHIP  
BUTLER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**7. RISK MANAGEMENT (Continued)**

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities, and retained earnings at December 31, 2004 and 2003 as follows:

<b><u>Casualty Coverage</u></b>	<b><u>2004</u></b>	<b><u>2003</u></b>
Assets	\$30,687,203	\$27,792,223
Liabilities	(13,640,962)	(11,791,300)
Retained Earnings	\$17,046,241	\$16,000,923

<b><u>Property Coverage</u></b>	<b><u>2004</u></b>	<b><u>2003</u></b>
Assets	\$7,799,073	\$6,791,060
Liabilities	(753,906)	(750,956)
Retained Earnings	\$7,045,167	\$6,040,104

The Township also provides health, disability, dental, and life insurance to elected officials and eligible employees through private carriers.





## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Morgan Township  
Butler County  
3141 Chapel Road  
Okeana, Ohio 45053

To the Board of Trustees:

We have audited the financial statements of Morgan Township, Butler County, Ohio (the Township), as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated February 14, 2006, 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 (GAAP). We also noted the Township uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Township because the Auditor of State designed, developed, implemented, and as requested, operates the UAN. 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 to determine our auditing procedures to express our opinions on the financial statements and not to opine on internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when 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. In a separate letter to the Township's management dated February 14, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

#### **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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the Township's management dated February 14, 2006, we reported an other matter related to noncompliance we deemed immaterial.

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Morgan Township  
Butler County  
Independent Accountants' 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, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

February 14, 2006



**Auditor of State  
Betty Montgomery**

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**MORGAN TOWNSHIP**

**BUTLER 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  
MARCH 21, 2006**