

OHIO AUDITOR OF STATE  
**KEITH FABER**



**Manchester Township  
Adams County, Ohio  
Fiscal Emergency Termination**

**Local Government Services**



Manchester Township, Adams County

Fiscal Emergency Termination

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Appendix A  
Manchester Township Financial Forecast  
For the Years Ending December 31, 2020, through December 31, 2024

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# OHIO AUDITOR OF STATE KEITH FABER



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## CERTIFICATION

Pursuant to a request sent to the Auditor of State by the Financial Planning and Supervision Commission of Manchester Township, the Auditor of State performed an analysis of Manchester Township to determine whether the Commission and its functions under Chapter 118 of the Ohio Revised Code should be terminated. Based on the analysis, the Auditor of State certifies, as required by Section 118.27 of the Revised Code, that Manchester Township no longer meets the fiscal emergency conditions set forth in Section 118.03 of the Revised Code, that the objectives of the financial recovery plan are being met, that an effective financial accounting and reporting system in accordance with Section 118.10 of the Revised Code has been implemented, and that Management has prepared a financial forecast for a five-year period in accordance with the standards issued by the Auditor of State and an opinion has been rendered by the Auditor of State that the financial forecast is considered to be nonadverse. Therefore, the existence of the Financial Planning and Supervision Commission of Manchester Township and its role in the operation of the Manchester Township is terminated as of November 12, 2020.

Accordingly, on behalf of the Auditor of State, this report is hereby submitted to Earl Ruark, President of the Board of Trustees, Mike DeWine, Governor; Kimberly Murnieks, Director of the Office of Budget and Management; Robert Sprague, Treasurer of State; and David Gifford, Adams County Auditor.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

November 12, 2020

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**Manchester Township, Adams County**  
**Report on the Termination of Manchester Township**  
**Financial Planning and Supervision Commission**

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**Report on the Termination of Manchester Township Financial Planning and Supervision Commission**

At the request of the Financial Planning and Supervision Commission (the Commission) of Manchester Township, Adams County, Ohio, as provided by Section 118.27(B) of the Ohio Revised Code, the Auditor of State has performed an analysis in order to determine whether the Commission and its functions under Chapter 118 of the Revised Code, should be terminated.

Guidelines for performing such an analysis are set forth in Section 118.27(A) of the Revised Code, which states that:

“A Financial Planning and Supervision Commission with respect to a municipality...and its functions under this chapter shall continue in existence until such time as a determination is made pursuant to division (B) of this section that the municipality...has done all of the following: (1) planned, and is in the process of good faith implementation of, an effective financial accounting and reporting system in accordance with Section 118.10 of the Revised Code, and it is reasonably expected that such implementation will be completed within two years; (2) corrected and eliminated or has planned and is in the process of good faith implementation of correcting and eliminating all the fiscal emergency conditions determined pursuant to Section 118.04 of the Revised Code, and no new fiscal emergency conditions have occurred...; (3) met the objectives of the financial plan described in Section 118.06 of the Revised Code; and (4) the municipal corporation...prepares a financial forecast for a five-year period in accordance with the standards issued by the Auditor of State...”

Results of our work under Section 118.27(A) of the Revised Code are as follows:

Pages four through fourteen of the report indicate that the Township has effectively implemented a financial accounting and reporting system in accordance with Section 118.10(A) of the Revised Code.

All fiscal emergency conditions have been corrected and eliminated and no new fiscal emergency conditions exist under Section 118.04 of the Revised Code. This analysis can be found beginning on page fourteen.

We have reviewed the objectives of the financial plan and determined that the Township has met the objectives in accordance with Section 118.06 of the Revised Code. Specific conclusions can be found on page seventeen.

We examined and issued a non-adverse report on the five-year forecast prepared by the Township. The forecast and our report can be found in Appendix A.

Based on this analysis, the Auditor of State’s Office has determined that the Financial Planning and Supervision Commission and its functions may be terminated.

It is understood that this report’s determination is for the use of the Financial Planning and Supervision Commission of Manchester Township, the Auditor of State of Ohio, the Governor of Ohio, the Chairman of the Board of Trustees of Manchester Township, and others as designated by the Auditor of State and is not to be used for any other purpose. Our procedures and findings follow.

**Manchester Township, Adams County**  
**Report on the Termination of Manchester Township**  
**Financial Planning and Supervision Commission**

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**Section 1 - Financial Accounting and Reporting System**

When a Township is placed in fiscal emergency, the Auditor of State is required to report on the effectiveness of the Township's financial accounting and reporting system. The Auditor of State, in accordance with Section 118.10(A) of the Revised Code assessed the methods, accuracy, and legality of the accounts, records, files, and reports of Manchester Township (the Township) and issued a Report on Accounting Methods, dated December 20, 2002. The report identified areas where the Township's financial accounting and reporting system were not in compliance with Section 117.43 of the Revised Code and the requirements of the Auditor of State.

The criteria for termination of the Commission include a determination by the Auditor of State that an effective financial accounting and reporting system has been implemented, or is in the process of implementation, and is expected to be completed within two years. This determination is based on management providing a summary of the actions taken to address the issues identified in the Report on Accounting Methods. We confirmed whether the actions taken by management were sufficient to correct these issues identified in the Report on Accounting Methods. A summary of each area of noncompliance identified in the Report on Accounting Methods and the status of each corrective action is presented below:

**Budgetary System**

**Auditor of State Comment from Report on Accounting Methods**

The tax budget for calendar year 2002 was filed late with the Adams County Budget Commission.

**Implemented**

The tax budget for calendar year 2020 was not filed late with the Adams County Budget Commission.

**Auditor of State Comment from Report on Accounting Methods**

The annual appropriation resolution for 2002 was not filed with the Adams County Budget Commission.

**Implemented**

The annual appropriation resolution for 2020 was filed with the Adams County Budget Commission.

**Auditor of State Comment from Report on Accounting Methods**

There is no record of the Township completing the certificate of year-end fund balances for December 31, 2001.

**Implemented**

The Township completed the certificate of year-end fund balances for December 31, 2019.



**Manchester Township, Adams County**  
**Report on the Termination of Manchester Township**  
**Financial Planning and Supervision Commission**

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Auditor of State Comment from Report on Accounting Methods

The Township does not have an amended official certificate of estimated resources for 2002. No evidence exist that this report was completed.

Implemented

The Township has an amended official certificate of estimated resources for 2020. Evidence exists that this report was completed.

Auditor of State Comment from Report on Accounting Methods

The account codes (alpha-numeric codes) in the appropriation resolution do not agree with the account codes (numeric account codes) used in the accounting system.

Implemented

The Clerk uses the Uniform Accounting Network accounting system, which operates on a numeric system. The account codes in the appropriation resolution agree with the account codes used in the accounting system.

Auditor of State Comment from Report on Accounting Methods

The budgetary data posted to the accounting system is not accurate. The posting of the budgetary amounts in the accounting system does not agree to the appropriation resolution.

Implemented

The budgetary data posted to the accounting system is accurate. The posting of the budgetary amounts in the accounting system agrees to the appropriation resolution.

Auditor of State Comment from Report on Accounting Methods

Comparison of actual revenues and expenditures to the budgetary information is not provided.

Implemented

Comparisons of actual revenues and expenditures to the budgetary information is provided.

Auditor of State Comment from Report on Accounting Methods

In past years, the Township has not amended the budget due to occurring budgetary violations.

Implemented

The Township has amended the budget when necessary to avoid budgetary violations.

**Manchester Township, Adams County**  
**Report on the Termination of Manchester Township**  
**Financial Planning and Supervision Commission**

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**Chart of Fund and Account Codes**

Auditor of State Comment from Report on Accounting Methods

The Clerk does not use receipt or expenditure object codes for similar transactions in the various funds of the Township.

Implemented

The Clerk uses the Uniform Accounting Network accounting system. Receipt and expenditure object codes for similar transactions are being used for like transactions in the various funds of the Township.

Auditor of State Comment from Report on Accounting Methods

Account codes that accurately classify transactions are not always used.

Implemented

The Township Clerk uses account codes that appropriately classify the transactions according to descriptions in the Uniform Accounting Network Manual and the Township Handbook.

Auditor of State Comment from Report on Accounting Methods

Appropriation amounts are classified using an alpha/numeric account code structure, whereas the accounting system uses a numeric account code structure.

Implemented

The Clerk uses the Uniform Accounting Network accounting system. Appropriation amounts and the accounting system both use a numeric account code structure.

**Accounting Journals and Ledgers**

Auditor of State Comment from Report on Accounting Methods

Transactions are written by hand and posted to the accounting system anywhere from one to several months later.

Implemented

The Clerk uses the Uniform Accounting Network to record all transactions. The Uniform Accounting Network records all account numbers and purchase order numbers for all transactions. All transactions are posted electronically and in a timely manner.

Auditor of State Comment from Report on Accounting Methods

Checks are manually written and posted as memo expenditures in the accounting system with no corresponding check number.

**Manchester Township, Adams County**  
**Report on the Termination of Manchester Township**  
**Financial Planning and Supervision Commission**

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Implemented

The Clerk uses the Uniform Accounting Network to record all transactions. All checks are printed by check number and posted to the accounting system electronically and in a timely manner.

**Revenue Transactions**

Auditor of State Comment from Report on Accounting Methods

Property Tax Settlements are not posted at gross and the auditor and treasurer fees are not recorded as expenditures.

Implemented

Property Tax Settlements are posted at gross and the auditor and treasurer fees are recorded as expenditures.

Auditor of State Comment from Report on Accounting Methods

Receipts are not posted to the cash journal in a timely manner.

Implemented

Receipts are posted to the cash journal in a timely manner.

Auditor of State Comment from Report on Accounting Methods

Interest revenue is not recorded to those funds required to receive a prorated share of the revenue.

Implemented

Interest revenue is recorded to the funds required to receive a prorated share of the revenue.

Auditor of State Comment from Report on Accounting Methods

The Clerk does not use a receipt book.

Implemented

The Clerk posts all receipts in the Uniform Accounting Network and each receipt (pay-in order) indicates the fund name, date, and account code.

Auditor of State Comment from Report on Accounting Methods

The Board of Trustees has not adopted a policy for depositing money in accordance to Section 9.38 of the Ohio Revised Code.

**Manchester Township, Adams County**  
**Report on the Termination of Manchester Township**  
**Financial Planning and Supervision Commission**

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Implemented

On May 14, 2019, the Board of Trustees adopted a policy for depositing money in accordance to Section 9.38 of the Ohio Revised Code.

**Purchasing Processing**

Auditor of State Comment from Report on Accounting Methods

The Township does not use purchase orders or certify available funds prior to incurring the obligations; however, a purchase order is prepared at the time a check is prepared.

Implemented

The Township uses purchase orders to certify that funds are available prior to incurring obligations. Purchase orders are prepared prior to a purchase being made.

Auditor of State Comment from Report on Accounting Methods

The purchase orders are not signed by the Trustees or the Clerk.

Implemented

Purchase orders are signed by the Trustees and the Clerk.

Auditor of State Comment from Report on Accounting Methods

The Board of Trustees has not adopted a policy, by resolution, for employees to incur obligations not exceed the limit set in Section 507.11, Revised Code.

Implemented

Although the Board of Trustees has not adopted a policy, there are no current employees, and elected officials are utilizing purchase orders.

Auditor of State Comment from Report on Accounting Methods

The Clerk cannot attest to the availability of appropriations because the Township records are not kept up to date.

Implemented

The Clerk can attest to the availability of appropriations. The Township utilizes the Uniform Accounting Network accounting system, in which records are kept current.

**Manchester Township, Adams County**  
**Report on the Termination of Manchester Township**  
**Financial Planning and Supervision Commission**

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**Cash Expenditures**

Auditor of State Comment from Report on Accounting Methods

The purchase of goods and services is not authorized in advance or documented by the use of a purchase order.

Implemented

The purchase of goods and services is authorized in advance and documented by the use of a purchase order.

Auditor of State Comment from Report on Accounting Methods

The Clerk does not sign all of the checks issued.

Implemented

The Clerk signs all of the checks issued.

Auditor of State Comment from Report on Accounting Methods

Checks are not entered in the accounting system in a timely manner.

Implemented

Checks are entered into the Uniform Accounting Network accounting system in a timely manner.

Auditor of State Comment from Report on Accounting Methods

The vouchers do not include the appropriation account code from which the check is drawn.

Implemented

Vouchers include the appropriation account code from which the check is drawn in the Uniform Accounting Network accounting system.

Auditor of State Comment from Report on Accounting Methods

Expenditures are not always paid out of the appropriate funds.

Implemented

Expenditures are paid out of the appropriate funds.

Auditor of State Comment from Report on Accounting Methods

For each check issued, some supporting documentation could not be found. Also, some documentation existed in the monthly folder with no copy of an attached voucher or check.

**Manchester Township, Adams County**  
**Report on the Termination of Manchester Township**  
**Financial Planning and Supervision Commission**

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Implemented

For each check issued, supporting documentation is included in the monthly folder with a copy of an attached voucher or check.

Auditor of State Comment from Report on Accounting Methods

There is no consistency in filing supporting documentation by month. All documentation is placed into a monthly folder in no orderly fashion.

Implemented

There is consistency in filing supporting documentation by month in an orderly fashion. Information is filed monthly by receipt number and by check number.

Auditor of State Comment from Report on Accounting Methods

A Then and Now certification for expenditures is not completed when appropriate.

Implemented

A Then and Now certification for expenditures is completed when appropriate.

**Payroll Processing**

Auditor of State Comment from Report on Accounting Methods

There are no existing resolutions addressing the Township employees. The only resolution existing is the resolution involving the Board of Trustees' compensation.

Implemented

The Township no longer has employees, only elected officials, which are paid in accordance with the Ohio Revised Code. Therefore, no resolution is required.

Auditor of State Comment from Report on Accounting Methods

There is no formal method adopted by the Trustees for the payment of compensation.

Implemented

The Trustees are paid in accordance with the Ohio Revised Code and in accordance with the monthly certifications provided by each Trustee.

**Manchester Township, Adams County**  
**Report on the Termination of Manchester Township**  
**Financial Planning and Supervision Commission**

---

Auditor of State Comment from Report on Accounting Methods

There is no payroll register for all employees which show the gross pay and all deductions.

Implemented

The Township utilizes the Uniform Accounting Network accounting system. The system generates a payroll register for all employees which shows the gross pay and all deductions.

Auditor of State Comment from Report on Accounting Methods

The Clerk does not consistently follow the proper procedures of completing a voucher and obtaining appropriate signatures on the payroll vouchers and checks.

Implemented

The Clerk consistently follows the proper procedures of completing a voucher and obtaining appropriate signatures on the payroll vouchers and checks.

Auditor of State Comment from Report on Accounting Methods

The payroll of the Trustees was not charged to the funds stated in the board resolution.

Implemented

The Trustees are paid in accordance with the Ohio Revised Code and in accordance with the monthly certifications provided by each Trustee.

Auditor of State Comment from Report on Accounting Methods

The Clerk has not posted an adjustment to 2001 for the Trustees payroll split between the general and gas tax funds.

Implemented

The Clerk has posted the adjustment to 2001 for the Trustees payroll split between the general and gas tax funds.

Auditor of State Comment from Report on Accounting Methods

The Township should review the definition of an employee under the Internal Revenue Code regulations.

Implemented

The Township has no employees, only elected officials. The Township has reviewed the contract services they receive to make sure those contracted services are not meeting the definition of an employee under the Internal Revenue Code regulations.

**Manchester Township, Adams County**  
**Report on the Termination of Manchester Township**  
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**Inventory of Fixed Assets and Supplies**

Auditor of State Comment from Report on Accounting Methods

The inventory list should consist of serial and/or model numbers and the location of the inventory item.

Implemented

The Township maintains an inventory list that includes serial and/or model numbers and the location of the inventory item.

**Cash Management and Investing**

Auditor of State Comment from Report on Accounting Methods

The Township has not reconciled the cash journal to monthly bank statements since the 1999-2000 audit. This reconciliation was completed by the Auditor of State's office. Reconciliations have been attempted since; however, the Clerk has not been able to reconcile the records and undocumented adjustments exist.

Implemented

The Township uses the Uniform Accounting Network accounting system and is up-to-date in reconciling the cash journal to monthly bank statements.

Auditor of State Comment from Report on Accounting Methods

The Clerk should deposit the investment income from the certificate of deposit into the fund that the investment was purchased from.

Implemented

The Clerk is depositing the investment income from the certificates of deposit into the funds that the investments were purchased from.

Auditor of State Comment from Report on Accounting Methods

The Clerk does not maintain a list of the original principal amounts for each bequest fund.

Implemented

The Clerk maintains a list of the original principal amounts for each bequest fund.

Auditor of State Comment from Report on Accounting Methods

The Clerk needs to review the statutory accounting requirements relating to the bequest funds for compliance.



**Manchester Township, Adams County**  
**Report on the Termination of Manchester Township**  
**Financial Planning and Supervision Commission**

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Implemented

The Clerk has reviewed the statutory accounting requirements relating to the bequest funds for compliance and reports them in compliance with required accounting standards.

**Financial Reporting**

Auditor of State Comment from Report on Accounting Methods

To ensure accountability and to strengthen internal accounting controls, officials should periodically review the records, (i.e., reconciliations, etc.), to determine accuracy and to verify that proper procedures were followed by the fiscal officer. These periodic reviews should be noted in the minutes, and documents should be initialed by the reviewer.

Implemented

Officials are reviewing the records at each Board of Trustee meeting, (i.e., reconciliations, revenue status, appropriation status, comparison of budget and appropriated, and cash summary by fund), to determine accuracy and to verify that proper procedures were followed by the fiscal officer. These reviews are noted in the minutes and documents are initialed by the reviewers.

Auditor of State Comment from Report on Accounting Methods

Monthly financial reports are not provided to the Trustees on a timely basis.

Implemented

Monthly financial reports are provided to the Trustees on a timely basis.

Auditor of State Comment from Report on Accounting Methods

An Annual Financial Report has not been filed with the Auditor of State.

Implemented

The 2014 - 2019 Annual Financial Reports were filed with the Auditor of State in a timely manner.

**Recording Official Proceedings**

Auditor of State Comment from Report on Accounting Methods

All annual financial data, including budgets, appropriations, required reports, etc., were not made a permanent part of the minutes record. Also, the minutes are not completed on a timely basis and are not signed by the presiding officer and the clerk.

**Manchester Township, Adams County**  
**Report on the Termination of Manchester Township**  
**Financial Planning and Supervision Commission**

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**Implemented**

All annual financial data, including budgets, appropriations, required reports, etc., were made a permanent part of the minutes record. Also, the minutes are completed on a timely basis and are signed by the presiding officer and the clerk.

**Audit Report and Management Letters**

The Board of Trustees and Officials receive a compliance and management letter, if applicable, at the conclusion of each annual audit. There are no outstanding compliance or management letter issues that need addressed based on the last issued audit report for the year ended December 31, 2018.

**Section 2 - Correction of Fiscal Emergency Conditions and Current Existence of Fiscal Emergency Conditions**

Under Section 118.27(A)(2) of the Ohio Revised Code, the Township shall have corrected or eliminated or have planned and be in the process of good faith implementation of actions to correct and eliminate all of the fiscal emergency conditions that existed when declared in fiscal emergency and no new fiscal emergency conditions have occurred in order to be terminated from fiscal emergency. Our analysis of the six fiscal emergency conditions described in Section 118 of the Revised Code is presented below:

**Condition One - Default on Any Debt Obligation**

Section 118.03(A)(1) of the Revised Code defines a fiscal emergency condition as:

The existence, at the time of the determination by the Auditor of State under Section 118.04 of the Revised Code, of a default on any debt obligation for more than thirty days.

The Township had no outstanding debt as of August 31, 2020.

**Conclusion:** A fiscal emergency condition does not exist under Section 118.03(A)(1) of the Revised Code. The Township had no debt obligations as of August 31, 2020.

**Condition Two - Payment of All Payroll**

Section 118.03(A)(2) of the Revised Code defines a fiscal emergency condition as:

The existence, at the time of the determination by the Auditor of State under Section 118.04 of the Revised Code, of a failure for lack of cash in the funds to make payment of all payroll to employees of the municipal corporation in the amounts and at the times required by laws, ordinances, resolutions, or agreements, which failure of payment has continued:

- a. For more than thirty days after such time for payment, or
- b. Beyond a period of extension, or beyond the expiration of ninety days from the original time for payment, whichever first occurs, if the time for payment has been extended for more than thirty days by the written consent of at least two-thirds of the employees affected by such failure to pay, acting individually or by their duly authorized representatives.

**Manchester Township, Adams County**  
**Report on the Termination of Manchester Township**  
**Financial Planning and Supervision Commission**

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The Township only has elected officials, which are paid monthly. We obtained payroll reports, pay rate legislation established by the Ohio Legislature, and monthly certifications prepared by the Trustees. We reviewed the payroll reports and bank statements to determine Township officials were paid within the time specified by Sections 118.03(A)(2)(a) and (b) of the Revised Code and at the correct rate and from the correct funds as indicated on the certifications. We determined that adequate cash was in the bank account and there were sufficient fund balances to cover payroll.

Conclusion: A fiscal emergency condition does not exist under Section 118.03(A)(2) of the Revised Code as of August 31, 2020. All employees have been paid in amounts and at the times required by ordinance.

**Condition Three - Increase in Minimum Tax Levy**

Section 118.03(A)(3) of the Revised Code defines a fiscal emergency condition as:

An increase, by action of the county budget commission pursuant to division (D) of Section 5705.31 of the Revised Code, in the minimum levy of the municipal corporation for the current or next fiscal year which results in a reduction in the minimum levies for one or more other subdivisions or taxing districts.

We confirmed with the Adams County Budget Commission whether there had been an increase, pursuant to division (D) of Section 5705.31 of the Revised Code, in the minimum levy of the Township for 2020 which resulted in a reduction in the minimum levies for one or more other subdivisions or taxing districts. The confirmation received from the Adams County Budget Commission indicated that the Commission had not taken any action for tax year 2020 to increase the inside millage of the Township

Conclusion: A fiscal emergency condition does not exist under Section 118.03(A)(3) of the Revised Code as of August 31, 2020.

**Condition Four - Past Due Accounts Payable from the General Fund and all Funds**

Section 118.03(A)(4) of the Revised Code defines a fiscal emergency condition as:

The existence of a condition in which all accounts that, at the end of its preceding fiscal year, were due and payable from the general fund and that either had been due and payable at least thirty days at the end of the fiscal year or to which a penalty has been added for failure to pay by the end of the fiscal year, including, but not limited to, final judgments, fringe benefits payments due and payable, and amounts due and payable to persons and other governmental entities and including any interest and penalties thereon, less the year-end balance in the general fund, exceeded one-sixth of the general fund budget for the year, or in which all accounts that, at the end of its preceding fiscal year, were due and payable from all funds of the municipal corporation and that either had been due and payable for at least thirty days as at the end of the fiscal year or to which a penalty has been added for failure to pay by the end of the fiscal year, less the year-end balance in the general fund and in respective special funds lawfully available to pay such accounts, exceeded one-sixth of the available revenues during the preceding fiscal year, excluding nonrecurring receipts, of the general fund and of all special funds from which such accounts lawfully are payable.

**Manchester Township, Adams County**  
**Report on the Termination of Manchester Township**  
**Financial Planning and Supervision Commission**

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We prepared a schedule of accounts payable (as defined above) as of December 31, 2019, for all funds that were due and payable for at least thirty days or to which a penalty had been added for failure to pay as of December 31, 2019, including, but not limited to, final judgments, fringe benefits payments due and payable, and amounts due and payable to persons and other governmental entities including any interest and penalties. There were no payables over thirty days past due in any fund.

Conclusion: A fiscal emergency condition does not exist under Section 118.03(A)(4) of the Ohio Revised Code as of December 31, 2019. There were no payables over thirty days past due.

**Condition Five - Deficit Fund Balances**

Section 118.03(A)(5) of the Revised Code defines a fiscal emergency condition as:

The existence of a condition in which the aggregate of deficit amounts of all deficit funds at the end of its preceding fiscal year, less the total of any year-end balance in the general fund and in any special fund that may be transferred as provided in Section 5705.14 of the Revised Code to meet such deficit, exceeded one-sixth of the total of the general fund budget for that year and the receipts to those deficit funds during that year other than from transfers from the general fund.

We computed the adjusted aggregate sum of all deficit funds at December 31, 2019, by subtracting all accounts payable and encumbrances from the year end cash fund balance of each fund. No further calculations were necessary because there were no deficit fund balances.

Conclusion: A fiscal emergency condition does not exist under Section 118.03(A)(5) of the Revised Code. There were no deficit fund balances at December 31, 2019.

**Condition Six - Treasury Balances**

Section 118.03(A)(6) of the Revised Code defines a fiscal emergency condition as:

The existence of a condition in which, at the end of the preceding fiscal year, moneys and marketable investments in or held for the unsegregated treasury of the municipal corporation minus outstanding checks and warrants were less in amount than the aggregate of the positive balances of the general fund and those special funds the purposes of which the unsegregated treasury is held to meet and such deficiency exceeded one-sixth of the total amount received into the unsegregated treasury during the preceding fiscal year.

We verified the Township's reconciled bank balance to its statement of cash position by fund for all funds as of December 31, 2019, which included subtracting reconciling factors to arrive at the treasury balance. We then determined the aggregate sum of all positive fund cash balances, the purpose of which the unsegregated treasury is held to meet, to determine the treasury deficit. No further calculations were necessary because the treasury balance equaled the sum of all cash balances.

**Manchester Township, Adams County**  
**Report on the Termination of Manchester Township**  
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Schedule I

Treasury Balances  
Ohio Revised Code Section 118.03(A)(6)  
As of December 31, 2019

	Amounts at December 31, 2019
Bank Cash Balance	
First State Bank - General Checking	\$408,348
First State Bank - Cemetery Bequests	10,667
First State Certificates of Deposit	2,000
Total Bank Cash Balance	421,015
Less Reconciling Factors:	
Other Adjustments	(23)
Outstanding Checks	(129)
Total Treasury Balance	420,863
Less: Positive Cash Fund Balances	
General	10,282
Motor Vehicle License Tax	8,545
Gasoline Tax	297,903
Cemetery	90,592
Cemetery Bequest	13,541
Total Positive Cash Fund Balances	420,863
Treasury Deficiency	\$0

Conclusion: A fiscal emergency condition does not exist under Section 118.03(A)(6) of the Revised Code as of December 31, 2019. The treasury balance less the positive fund cash balances as of December 31, 2019, did not exceed one-sixth of the treasury receipts for the year.

**Section 3 - Financial Plan Objectives**

We obtained a copy of the financial plan of the Township and determined whether the objectives of the plan have been met. Those objectives identified in the financial plan include the following:

- 1) Eliminate the fiscal emergency conditions which were determined by the Auditor of State, pursuant to Section 118.04 of the Revised Code;
- 2) Balance the budgets, avoid future deficits in any fund, and maintain current payments of all accounts;
- 3) Develop an effective financial accounting and reporting system; and
- 4) Prepare a financial forecast for a five-year period in accordance with the standards issued by the Auditor of State.

All objectives of the financial plan have been met.

**Manchester Township, Adams County**  
**Report on the Termination of Manchester Township**  
**Financial Planning and Supervision Commission**

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**Section 4 - Financial Forecast**

Financial forecasting is an important management tool to assist the Township in making sound financial decisions for avoiding a fiscal crisis in the future. A five-year forecast is required under Section 118.27(A)(3)(d) of the Revised Code. After examining the financial forecast, the Auditor of State rendered a non-adverse report. The financial forecast is contained in Appendix A.

**DISCLAIMER**

Because the preceding procedures were not sufficient to constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on any of the specific accounts and fund balances referred to above. Had we performed additional procedures or had we made an audit of the financial statements in accordance with generally accepted auditing standards, other matters might have come to our attention that would have been reported herein.

# **APPENDIX A**

## **Manchester Township Adams County**

### **Financial Forecast**

**For the Years Ending December 31, 2020, through December 31, 2024**

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Manchester Township, Adams County

Financial Forecast

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813 8<sup>th</sup> Street  
Manchester, Ohio 45144

Based upon the requirement set forth in section 118.27(A)(3)(d) of the Ohio Revised Code, the Local Government Services Section of the Auditor of State's Office has examined the accompanying forecasted statements of revenues, expenditures, and changes in fund balance of the General fund and the Motor Vehicle License Tax fund of Manchester Township, for the five years ending December 31, 2024. These statements are presented on the budget basis of accounting used by Manchester Township rather than on generally accepted accounting principles. Manchester Township's management is responsible for the forecast. Our responsibility is to determine whether the Township has met the criteria that allows for the fiscal emergency to be terminated.

Based on our examination of the accompanying forecast, there is nothing in the forecast nor has anything come to our attention that indicates the fiscal emergency should not be terminated. However, some assumptions inevitably will not materialize and unanticipated events and circumstances may occur; therefore, the actual results of operations during the forecast period will vary from the forecast and the variations may be material.

This report is intended solely for the use of Manchester Township and the Financial Planning and Supervision Commission of Manchester Township and should not be used for any other purpose. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

November 6, 2020

**Manchester Township  
Adams County  
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget Basis  
For The Years Ended December 31, 2017 Through 2019 Actual  
and Ending December 31, 2020 Through 2024 Forecasted  
General Fund**

	2017 Actual	2018 Actual	2019 Actual
<u>Revenues</u>			
Property Taxes	\$17,663	\$17,940	\$19,616
Intergovernmental	5,902	5,738	5,081
Other	545	680	265
Total Revenues	<u>24,110</u>	<u>24,358</u>	<u>24,962</u>
<u>Expenditures</u>			
General Government			
Administrative:			
Personal Services	3,277	3,760	3,867
Contractual Services	5,273	3,688	6,786
Supplies and Materials	320	249	61
Other	0	0	321
Total Expenditures	<u>8,870</u>	<u>7,697</u>	<u>11,035</u>
Net Change in Fund Balance	15,240	16,661	13,927
Fund Balance (Deficit) Beginning of Year	<u>(35,546)</u>	<u>(20,306)</u>	<u>(3,645)</u>
Fund Balance (Deficit) End of Year	<u><u>(\$20,306)</u></u>	<u><u>(\$3,645)</u></u>	<u><u>\$10,282</u></u>

<u>2020</u> <u>Forecasted</u>	<u>2021</u> <u>Forecasted</u>	<u>2022</u> <u>Forecasted</u>	<u>2023</u> <u>Forecasted</u>	<u>2024</u> <u>Forecasted</u>
\$17,200	\$17,200	\$17,200	\$17,200	\$17,200
5,816	5,816	5,816	5,816	5,816
500	500	500	500	500
<u>23,516</u>	<u>23,516</u>	<u>23,516</u>	<u>23,516</u>	<u>23,516</u>
3,520	3,555	3,695	3,745	3,805
7,010	9,610	7,010	9,610	7,010
700	700	700	700	700
0	0	0	0	0
<u>11,230</u>	<u>13,865</u>	<u>11,405</u>	<u>14,055</u>	<u>11,515</u>
12,286	9,651	12,111	9,461	12,001
<u>10,282</u>	<u>22,568</u>	<u>32,219</u>	<u>44,330</u>	<u>53,791</u>
<u>\$22,568</u>	<u>\$32,219</u>	<u>\$44,330</u>	<u>\$53,791</u>	<u>\$65,792</u>

**Manchester Township  
Adams County  
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget Basis  
For The Years Ended December 31, 2017 Through 2019 Actual  
and Ending December 31, 2020 Through 2024 Forecasted  
Motor Vehicle License Tax Fund**

	2017 Actual	2018 Actual	2019 Actual
<u>Revenues</u>			
Intergovernmental	\$5,366	\$357	\$324
<u>Expenditures</u>			
Public Works			
Highways			
Contractual Services	0	0	0
Materials and Supplies	0	0	187
Total Expenditures	0	0	187
Net Change in Fund Balance	5,366	357	137
Fund Balance Beginning of Year	2,685	8,051	8,408
Fund Balance End of Year	<u>\$8,051</u>	<u>\$8,408</u>	<u>\$8,545</u>

<u>2020 Forecasted</u>	<u>2021 Forecasted</u>	<u>2022 Forecasted</u>	<u>2023 Forecasted</u>	<u>2024 Forecasted</u>
<u>\$300</u>	<u>\$300</u>	<u>\$300</u>	<u>\$300</u>	<u>\$300</u>
300	300	300	300	300
<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>
(300)	(300)	(300)	(300)	(300)
<u>8,545</u>	<u>8,245</u>	<u>7,945</u>	<u>7,645</u>	<u>7,345</u>
<u><u>\$8,245</u></u>	<u><u>\$7,945</u></u>	<u><u>\$7,645</u></u>	<u><u>\$7,345</u></u>	<u><u>\$7,045</u></u>

Manchester Township, Adams County  
Summary of Significant Accounting Policies and Forecast Assumptions  
For the Years Ending December 31, 2020, through 2024

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**Note 1 - The Township**

Manchester Township is located in Adams 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 decision making process is directed by an elected Township Board of Trustees. The Board of Trustees is the legislative authority of Manchester Township and consists of three members who are elected at large and serve terms of four years. The Township also has a separately elected Fiscal Officer.

On September 20, 2002, the Auditor of State's Office declared Manchester Township to be in a state of fiscal emergency in accordance with Section 118.03 of the Ohio Revised Code. The declaration resulted in the establishment of a Financial Planning and Supervision Commission. The Commission is comprised of the Chairman of the Board of Trustees, the Adams County Auditor, three individuals whose residency or principal place of business is within the Township, and a designee from both the State Treasurer's Office and the Office of Budget and Management. This Commission is required to adopt a financial recovery plan for the Township. Once the plan has been adopted, the Township's discretion is limited in that all financial activity of the Township must be in accordance with the plan.

Manchester Township provides general governmental services including road and bridge maintenance and cemetery maintenance. The operation of each of these activities is directly controlled by the Board of Trustees through the budgetary process.

**Note 2 - Nature of Presentation**

This financial forecast presents, to the best of the Township's knowledge and belief, the expected revenues, expenditures, and changes in fund balances for the forecast period. Accordingly, the forecast reflects the Township's judgment, as of November 6, 2020, the date of the forecast, the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

The forecast presents the funds that are significant to the operations of the Township. These funds include the General fund and the Motor Vehicle License Tax fund.

**Note 3 - Summary of Significant Accounting Policies**

**A. Basis of Accounting**

This financial forecast has been prepared on a basis of cash receipts, disbursements, and encumbrances which is consistent with the budget basis of accounting (non-GAAP) used to prepare the historical financial statements. Under this basis of accounting, certain revenue and related assets are recognized when received rather than when earned and certain expenditures are recognized when paid rather than when the obligation is incurred. However, by virtue of Ohio law, the Township is required to maintain the encumbrance method of accounting. This method requires purchase orders, contracts, and other commitments for the expenditure of monies to be recorded as the equivalent of an expenditure in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance.



Manchester Township, Adams County  
Summary of Significant Accounting Policies and Forecast Assumptions  
For the Years Ending December 31, 2020, through 2024

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B. Fund Accounting

The Township maintains its accounting records in accordance with the principles of “fund” accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the segregation of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity that stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

Governmental Funds

General Fund - The General Fund is the operating fund of the Township and is used to account for and report all financial resources, except those required to be accounted for and reported in another fund. The General Fund balance is available to the Township for any purpose provided it is disbursed or transferred in accordance with Ohio law.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to disbursement for specified purposes, other than for debt service or capital projects.

Debt Service Funds - Debt service funds are used to account for and report resources that are restricted, committed, or assigned to disbursement for principal, interest, and related costs.

Capital Projects Funds - Capital projects funds are used to account for and report resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets (other than those financed by the enterprise funds).

Permanent Funds – Permanent funds account for and report financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for the benefit of the Township or its residents.

Proprietary Funds

Enterprise Funds – Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods and services.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the Township under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Township’s own programs. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

C. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of the budgetary documents within an established timetable. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis

Manchester Township, Adams County  
Summary of Significant Accounting Policies and Forecast Assumptions  
For the Years Ending December 31, 2020, through 2024

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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, other than custodial funds, are legally required to be budgeted and appropriated.

Estimated Resources - On or about September 1, the County Budget Commission issues an official certificate of estimated resources to the Township, which states the projected receipts of each fund. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. Prior to December 31, the Township must revise its budget so that total contemplated expenditures from any funds during the ensuing 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 if the annual appropriations for the full year is not ready for approval by the Board of Trustees. The temporary appropriation measure remains in place until the annual appropriation measure is adopted for the entire year. By March 31, an annual appropriation resolution must be legally enacted by the Board of Trustees. The appropriation measure may be amended or supplemented during the year as new information becomes available.

Encumbrances - The Township uses the encumbrance method of accounting. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve a portion of the applicable appropriation.

#### D. Property, Plant and Equipment

Capital assets acquired or constructed for general governmental services are recorded as expenditures. Depreciation is not recorded for these capital assets as the purpose of the financial statements for the governmental services is to report the expenditure of resources, not costs.

### **Note 4 - General Revenue Assumptions - All Funds**

#### A. Property Taxes

Property tax revenues consist of real property and public utility personal property. The Township may request advances from the Adams County Auditor as the taxes are collected. When final settlements are made, any amounts remaining to be distributed to the Township are paid. Deductions for auditor and treasurer fees, advertising delinquent taxes, election expenses, and other fees are made at these settlement times. The amounts shown in the revenue section of the forecast represent gross property tax revenues.

State law allows for certain reductions in the form of rollbacks and homestead exemptions for residential real estate taxes. The State reimburses the Township for all revenue lost due to these exemptions. The amount of the reimbursement is presented in the account "intergovernmental revenue".

All property tax revenues are based on property valuations and levy rates. The County is required to reappraise property every six years and update the valuations every three years between the reappraisals. The last reappraisal was completed in 2016 for taxes collected in 2017. The last triennial update was completed in 2019 for taxes collected in 2020 with the next reappraisal scheduled for 2022. The Township's assessed values upon which property tax receipts were based for the last four years are as follows:

Manchester Township, Adams County  
 Summary of Significant Accounting Policies and Forecast Assumptions  
 For the Years Ending December 31, 2020, through 2024

Class of Property	2017	2018	2019	2020
Real Property	\$13,173,890	\$13,006,250	\$13,154,200	\$13,466,720
Public Utility	1,856,270	1,508,380	1,355,640	1,360,030
Total Assessed Value	<u>\$15,030,160</u>	<u>\$14,514,630</u>	<u>\$14,509,840</u>	<u>\$14,826,750</u>

The property tax revenues are generated from inside and voted millage and receipted into the General Fund and the Cemetery Fund.

The levies being collected by fund and the full tax rate are as follows:

Fund	Tax Levies	Year Approved/ Renewed	First Calendar Year of Collection	Last Calendar Year of Collection	Full Tax Rate (Per \$1,000 of Assessed Valuation)
General Fund	Inside Ten Mill Limitation (Unvoted)	n/a	n/a	n/a	\$0.30
General Fund	Current Expense	2014	2016	2020	1.00
Cemetery	Current Expense	2016	2017	2021	2.00
Cemetery	Current Expense	2016	2017	2021	0.70
Cemetery	Current Expense	2016	2017	2021	0.50
Total Tax Rate					<u>\$4.50</u>

Public utility real property taxes are collected and settled by the County with real estate taxes and are recorded as general property taxes.

Real Property - Property values for 2020 thru 2024 are based on the 2020 estimate provided by the County Auditor. Despite a new valuation expected to occur during 2022, tax revenues are anticipated to remain relatively consistent throughout the forecast period.

B. Intergovernmental Revenues

Intergovernmental revenues include local government monies and property tax allocations for rollback and homestead. The local government funds are distributed monthly by the State to the Township and by the County Auditor to the Township. The property tax allocations for rollback and homestead are received from the State and are based on information provided by the County Auditor.

State law grants tax relief in the form of a 10 percent reduction in residential real property tax bills. In addition, a 2.5 percent rollback is granted on residential property taxes. Tax relief is also granted to qualified elderly and disabled homeowners based on their income. The State reimburses the Township for the loss of real property taxes caused by the homestead and rollback tax relief programs. Homestead and rollback receipts have been forecasted to be consistent with the forecasted property tax revenues.

Manchester Township, Adams County  
Summary of Significant Accounting Policies and Forecast Assumptions  
For the Years Ending December 31, 2020, through 2024

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**Note 5 - Specific Fund Revenue Assumptions**

**A. General Fund**

Real Property - Property values for 2020 thru 2024 are based on the 2020 estimate provided by the County Auditor. Despite a new valuation expected to occur during 2022, no change in real property taxes is expected over the forecasted period as there is no growth anticipated in the Township.

Intergovernmental – Intergovernmental revenues include local government monies and property tax allocations for rollback and homestead. The local government funds are distributed monthly by the State to the Township and by the County Auditor to the Township. The property tax allocations for rollback and homestead are received from the State and are based on information provided by the County Auditor.

State law grants tax relief in the form of a 10 percent reduction in residential real property tax bills. In addition, a 2.5 percent rollback is granted on residential property taxes. Tax relief is also granted to qualified elderly and disabled homeowners based on their income. The State reimburses the Township for the loss of real property taxes caused by the homestead and rollback tax relief programs. Homestead and rollback receipts have been forecasted to be consistent with the forecasted property tax revenues. There is no change expected in the amount of local government monies received from the State.

**B. Motor Vehicle License Tax Fund**

Intergovernmental – The Township receives monies from the State of Ohio from the purchasing of motor vehicle license taxes. These revenues are expected to remain consistent throughout the forecast period.

**Note 6 - Expenditure Assumptions - All Funds**

**A. Personal Services**

Personal services include the salaries paid to the elected officials of the Township. The Trustees and Fiscal Officer are paid monthly. Personal services also include all salary related costs such as pension contributions, Medicare, and workers' compensation. The Township has no employees beyond the elected officials and none are expected to be hired during the forecast period.

The Township Trustees consists of three members with estimated annual salaries of \$9,926 to \$11,015 per member during the forecast period. Trustee salaries are established by State legislature by Ohio Revised Code Section 505.24 and are based on the Township's annual budget.

Fiscal Officer's salary is established by State legislature by Ohio Revised Code Section 507.09 and is based on the Township's annual budget. The Fiscal Officer's salary is forecasted between \$16,148 and \$17,310 during the forecast period.

The Trustees and Fiscal Officer salaries are paid in accordance with payroll certifications provided each month. Allocations are made between the General fund, Gasoline Tax fund, and the Cemetery fund.

Manchester Township, Adams County  
Summary of Significant Accounting Policies and Forecast Assumptions  
For the Years Ending December 31, 2020, through 2024

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Benefits include employer contributions to the State pension system, social security, workers compensation, and Medicare. The Township does not provide any other benefits.

**B. Contractual Services**

Contractual services include professional services related to repairs and maintenance of buildings and equipment, accounting system software and maintenance fees, property, liability, and fidelity bond insurance, property tax collection fees, election expenses, utility charges (telephone and electricity), trash collection, legal services, and accounting and auditing services.

Audits will be performed in 2021 and 2023. The General Funds share of these audit costs are estimated at \$2,600 per audit. The Township also contracts with the Auditor of State's Office for general assistance each year during the forecasted period.

UAN fees will increase beginning in 2020. The Township did not pay UAN fees while in fiscal emergency. They will resume paying UAN fees during 2020.

Property tax collection fees and election fees are paid to the Adams County Auditor and Treasurer and are expected to remain consistent throughout the forecast period as a result of property tax collections remaining consistent.

For 2020 through 2024, property, liability and fidelity bond insurance premiums are anticipated to remain consistent throughout the forecast period.

Utility costs and trash collection services are expected to remain consistent during the forecast period.

All other contractual services are expected to remain unchanged throughout the forecast period.

**C. Supplies and Materials**

Supplies and materials expenditures include office supplies, operating supplies, and repairs and maintenance costs. Supplies and materials are anticipated to be minimal throughout the forecast period.

**D. Capital Outlay**

The Township purchases equipment to be used to repair or maintain the roads and for cemetery services when necessary. The Township currently does not anticipate any major capital outlay items during the forecasted years.

**Note 7 - Other Funds**

When declared in fiscal emergency, the General Bond/Note Retirement Debt Service fund had a deficit fund balance. The Township no longer utilizes this fund.

Manchester Township, Adams County  
Summary of Significant Accounting Policies and Forecast Assumptions  
For the Years Ending December 31, 2020, through 2024

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The Township has numerous other funds that account for resources that are restricted for specific purposes. These funds are anticipated to have sufficient resources to meet their obligations during the forecasted period.

The Township assumes that all current levies will continue to be renewed at their current rates.

**Note 8 - Contingencies**

**A. Litigation**

The Township is not party to any legal proceedings.

**B. COVID 19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Township. The actual impact of COVID-19 on operating costs, revenues (including property taxes and interest), and additional recovery from emergency funding, either federal or State, could be different from the forecasted amounts and those differences could be material.

# OHIO AUDITOR OF STATE KEITH FABER



**MANCHESTER TOWNSHIP**

**ADAMS COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 11/12/2020**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)