



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

MEIGS TOWNSHIP
ADAMS COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT

Meigs Township
Adams County
160 Second Street, Jacksonville
Peebles, Ohio 45660-9285

To the Board of Trustees:

We have audited the accompanying financial statements of Meigs Township, Adams County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our 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 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Township as of December 31, 2000 and 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2001, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, the Board and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

July 20, 2001

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**MEIGS TOWNSHIP
ADAMS COUNTY**

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

	General	Special Revenue	Debt Service	Totals (Memorandum Only)
Cash Receipts:				
Local Taxes	\$14,701	\$128,398		\$143,099
Intergovernmental	45,724	90,054		135,778
Charges for Services		6,700		6,700
Earnings on Investments	5,583	384		5,967
Other Revenue	296	4,520		4,816
Total Cash Receipts	66,304	230,056		296,360
Cash Disbursements:				
Current:				
General Government	52,293	2,931		55,224
Public Works		93,039		93,039
Public Safety		81,455		81,455
Health		24,876		24,876
Conservation - Recreation	417			417
Miscellaneous	213			213
Capital Outlay		29,353		29,353
Total Cash Disbursements	52,923	231,654		284,577
Total Receipts Over/(Under) Disbursements	13,381	(1,598)		11,783
Other Financing Receipts/(Disbursements):				
Sale of Fixed Assets	2,062			2,062
Total Other Financing Receipts/(Disbursements)	2,062			2,062
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	15,443	(1,598)		13,845
Fund Cash Balances, January 1	26,772	193,882	1,077	221,731
Fund Cash Balances, December 31	\$42,215	\$192,284	\$1,077	\$235,576
Reserve for Encumbrances, December 31	\$208	\$2,743		\$2,951

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

**MEIGS TOWNSHIP
ADAMS COUNTY**

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:				
Local Taxes	\$14,565	\$141,888		\$156,453
Intergovernmental	42,767	74,245		117,012
Charges for Services		7,259		7,259
Earnings on Investments	2,102	278		2,380
Other Revenue	316	7,565		7,881
	<u>59,750</u>	<u>231,235</u>		<u>290,985</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	51,715	2,893		54,608
Public Works		121,013		121,013
Health		20,035		20,035
Conservation - Recreation	31			31
Capital Outlay	16	51,970		51,986
	<u>51,762</u>	<u>195,911</u>		<u>247,673</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>7,988</u>	<u>35,324</u>		<u>43,312</u>
Fund Cash Balances, January 1 as restated (Note 8)	<u>18,784</u>	<u>158,558</u>	<u>1,077</u>	<u>178,419</u>
Fund Cash Balances, December 31	<u>\$26,772</u>	<u>\$193,882</u>	<u>\$1,077</u>	<u>\$221,731</u>
Reserve for Encumbrances, December 31		<u>\$3,980</u>		<u>\$3,980</u>

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

**MEIGS TOWNSHIP
ADAMS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Meigs Township, Adams County, Ohio (the Township), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides general governmental services, including road and cemetery maintenance. The Township contracts with the Village of Peebles to provide fire services and ambulance 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 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. Cash Deposits

Township funds are deposited in a "NOW" checking account with a local commercial bank. The Township pools its cash to capture the highest rate of return.

D. Fund Accounting

The Township uses fund accounting to segregate cash that is restricted as to use. The Township classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

Gasoline Tax Fund - This fund receives gasoline tax money to pay for constructing, maintaining and repairing Township roads.

Fire Fund - This fund receives tax and intergovernmental receipts money to pay for fire protection for the Township residents.

**MEIGS TOWNSHIP
ADAMS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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. The Township certified incorrect amounts available for expenditures in each fund to the County Auditor for January 1, 2000 and 2001.

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 to be re-appropriated. The Township did not encumber all commitments required by Ohio law. However, a review was performed to determine the amount of additional encumbrances at year end which were not recorded. These additional encumbrances were added to the financial statements as reserves.

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

F. Property, Plant and Equipment

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

2. EQUITY IN POOLED CASH

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

	<u>2000</u>	<u>1999</u>
Demand deposits	<u>\$235,576</u>	<u>\$221,731</u>

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

**MEIGS TOWNSHIP
ADAMS COUNTY**

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

3. BUDGETARY

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$48,000	\$68,366	\$20,366
Special Revenue	189,000	230,056	41,056
Total	<u>\$237,000</u>	<u>\$298,422</u>	<u>\$61,422</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$16,850	\$53,131	(\$36,281)
Special Revenue	34,100	234,397	(200,297)
Total	<u>\$50,950</u>	<u>\$287,528</u>	<u>(\$236,578)</u>

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$46,000	\$59,750	\$13,750
Special Revenue	198,400	231,235	32,835
Total	<u>\$244,400</u>	<u>\$290,985</u>	<u>\$46,585</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$68,439	\$51,762	\$16,677
Special Revenue	354,517	199,891	154,626
Debt Service	1,077		1,077
Total	<u>\$424,033</u>	<u>\$251,653</u>	<u>\$172,380</u>

Contrary to Ohio Law, expenditures exceeded appropriations as of December 31, 2000 for the following funds: General \$36,281, Motor Vehicle \$11,616, Gas tax \$33,024, Road and Bridge \$35,242, Cemetery \$12,096, and Fire \$108,319.

**MEIGS TOWNSHIP
ADAMS COUNTY**

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

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, 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, billing, collecting, and distributing all property taxes on behalf of the Township.

5. RETIREMENT SYSTEMS

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS are cost-sharing, multiple-employer plans. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries in 1999 and an amount equal to 10.84% in 2000.

6. RISK MANAGEMENT

The Township is a member of the Ohio Township Association Risk Management Authority Joint Self Insurance Pool (the Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool may assess supplemental premiums. The following risks are covered by the Pool:

- General liability and casualty
- Public official's liability
- Vehicle

The Township also provides health insurance to employees and officials through a private carrier.

6. NONCOMPLIANCE

Contrary to Ohio law, the Township's accounting records were not reconciled with the bank from January 1999 through December 2000.

**MEIGS TOWNSHIP
ADAMS COUNTY**

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

7. FUND BALANCE RESTATEMENT

In prior years, the Township posted Homestead and Rollback intergovernmental receipts to the incorrect fund. Also, two checks issued in prior years were not recorded. The effect of this change on the excess of cash receipts and other financing sources over (under) cash disbursements and other uses as previously reported for the year ended December 31, 1998 is as follows:

	General	Special Revenue
Excess as previously reported	\$16,063	\$26,193
Restatement intergovernmental receipts	(2,401)	2,401
Restatement unrecorded checks	(1,442)	0
Restated amounts for the year ended December 31, 1998	\$12,220	\$28,594

These corrections also had the following effects on fund balance as it was previously reported as of December 31, 1998

Fund Type	Balance December 31, 1998	Change	Restated Balance January 1, 1999
General	\$ 22,627	(\$ 3,843)	\$ 18,784
Special Revenue	\$ 156,157	\$ 2,401	\$ 158,558

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Meigs Township
Adams County
160 Second Street, Jacksonville
Peebles, Ohio 45660-9285

To the Board of Trustees:

We have audited the accompanying financial statements of Meigs Township, Adams County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated July 20, 2001. 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.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2000-40401-001 through 2000-40401-003. We also noted certain other immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated July 20, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Township's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings as items 2000-40401-001 through 2000-40401-003.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable conditions described above are material weaknesses.

Meigs Township
Adams County
Report on Compliance and on Internal Control Required by
Government Auditing Standards
Page 2

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

Jim Petro
Auditor of State

July 20, 2001

**MEIGS TOWNSHIP
ADAMS COUNTY**

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

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

FINDING NUMBER 2000-40401-001

Material Noncompliance/ Reportable Condition - Accounting and Reporting Records

Ohio Administrative Code Section 117-2-01, states that all public officials are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the achievement of objectives for their respective public offices in certain categories.

“Internal Control” means a process effected by an entity’s governing board, management, and other personnel, designed to provide reasonable assurance regarding the achievement of certain objectives, among them reliability of financial reporting.

Ohio Administrative Code Section 117-2-02, requires the management of each local public office to be responsible for the assertions underlying the information in the public office’s financial statements among them being completeness, which requires that all account balances and transactions that should be included in the financial records are included.

During the audit period the records of the Township had not been properly reconciled for the period of January 1, 1999 through December 31, 2000. Each month the Clerk would give the Trustees a copy of the bank reconciliation which showed “other adjusting factors” these were unreconciled amounts the Clerk had entered to bring the books and the bank in balance. These “other adjustment factors” were not supported by any valid documentation. The Trustees signed off on these reconciliations without questioning these amounts. This could have resulted in misappropriation of funds which would have gone undetected by the Trustees.

Due to this additional costs were incurred by the Township for accounting services rendered by the Office of the Auditor of State to reconcile the records for the period of January 1, 1999 through December 31, 2000.

During the reconciliation process we noted that receipts were deposited to the bank and not entered on the computer system and did not have duplicate receipts written for them. We also noted that monies were held for one to two months before being deposited. In addition receipts were not always labeled correctly in the computer system and were not entered in a timely manner.

We recommend the following:

1. Proper monthly bank reconciliations must be performed and each reconciling item be identified. At no time should the bank reconciliations be made to appear that the bank and the book are in balance. Duplicate receipts should be written for all receipts and they should be posted to the computer system in a timely manner.

The Trustees should familiarize themselves with the bank reconciliation process and review the monthly bank reconciliations and bank statements, to properly determine that correct balances are used for reconciliation and that the reconciliation is complete. The Trustees are the governing body and are responsible for the finances of the Township and should never sign off on a bank reconciliation that has unidentified amounts on it. Trustees should review the proper documentation for all adjusting items on the bank reconciliation.

**FINDING NUMBER 2000-40401-001
 (Continued)**

2. The Office of the Auditor of State has reconciled the records for the period January 1, 1999 through December 31, 2000. The Clerk needs to use the reconciled December 31, 2000 fund balances and do proper bank reconciliation starting January 1, 2001.
3. The Clerk is the Chief Financial Officer and responsible for maintaining the records and needs to exercise more care over the records. He should post all transactions in a timely manner, post transactions properly per UAN chart of accounting and maintain support for all adjustments to their bank reconciliation.

FINDING NUMBER 2000-40401-002

Noncompliance/Reportable Condition - Disbursements in excess of appropriations

Ohio Rev. Code Section 5705.41(B), prohibits disbursements in excess of appropriations. In 2000, disbursements exceeded appropriations in the following funds due to the Township not adopting a permanent appropriation measure after the temporary appropriation measure expired:

<u>Fund</u>	<u>Expenditures</u>	<u>Appropriations</u>	<u>Variance</u>
General	53,131	16,850	(36,281)
Motor Vehicle License Tax	14,416	2,800	(11,616)
Gasoline Tax	44,824	11,800	(33,024)
Road and Bridge	36,242	1,000	(35,242)
Cemetery	25,596	13,500	(12,096)
Fire	113,319	5,000	(108,319)

Expending money when it has not been appropriated could result in negative fund balances. We recommend the Township pass a permanent appropriation and expend money within appropriations.

FINDING NUMBER 2000-40401-003

Noncompliance/Reportable Condition - Unencumbered Disbursements

Ohio Rev. Code § 5705.41 (D), requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

This Section also provides for two exceptions to the above requirements:

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

FINDING NUMBER 2000-40401-003
(Continued)

Where a continuing contract is to be performed in whole or in part in an ensuing fiscal year, on the amount required to meet those amounts in the fiscal year in which the contract is made need to be certified.

Contrary to the above requirement, the availability of funds was not certified for all commitments at December 31, 1999 for the following funds: Motor Vehicle \$885 and Gas Tax \$3,095 and at December 31, 2000 for the following funds: General \$208, Motor Vehicle License Tax \$148, Road and Bridge \$2,295, and Cemetery \$300. The financial statements have been adjusted to reflect the above amounts.

Additionally, prior certification was not obtained for 53% of the vouchers reviewed, and neither of the two exceptions provided above were utilized. Failure to certify the availability of funds and encumber appropriations can result in overspending funds and negative cash fund balances. Therefore, we recommend the Township obtain approved purchase orders, which contain the Treasurer's certification that the amount required to meet the obligation has been lawfully appropriated and authorized, prior to making a commitment.

Furthermore, Ohio Rev. Code, Section 5705.36, requires the fiscal officer to certify to the County Auditor on or about January 1 the amount available for expenditures in each fund in the budget, with year-end balances. Due to not certifying all year-end commitments, incorrect amounts were certified to the County Auditor for January 1, 2000, and 2001.



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MEIGS TOWNSHIP

ADAMS 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
AUGUST 16, 2001**