



**Auditor of State
Betty Montgomery**

HUNTINGTON TOWNSHIP
ROSS COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Huntington Township
Ross County
8335 Blain Highway
Chillicothe, Ohio 45601

To the Board of Trustees:

We have audited the accompanying financial statements of Huntington Township, Ross County, Ohio (the Township), as of and for the years ended December 31, 2002 and December 31, 2001. 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 principals generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Huntington Township, Ross County, Ohio, as of December 31, 2002 and December 31, 2001, 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 April 15, 2003 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 the audit committee, management, the Board of Trustees 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.

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

BETTY MONTGOMERY
Auditor of State

April 15, 2003

**HUNTINGTON TOWNSHIP
ROSS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002**

| | <u>Governmental Fund Types</u> | | | Totals (Memorandum Only) |
|--|--------------------------------|----------------------------|-------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Debt Service</u> | |
| Cash Receipts: | | | | |
| Local Taxes | \$40,424 | \$195,535 | \$125,466 | \$361,425 |
| Intergovernmental | 52,501 | 128,028 | 0 | 180,529 |
| Licenses, Permits, and Fees | 0 | 3,100 | 0 | 3,100 |
| Earnings on Investments | 1,167 | 307 | 0 | 1,474 |
| Other Revenue | <u>2,854</u> | <u>15,853</u> | <u>0</u> | <u>18,707</u> |
| Total Cash Receipts | <u>96,946</u> | <u>342,823</u> | <u>125,466</u> | <u>565,235</u> |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 82,523 | 0 | 0 | 82,523 |
| Public Safety | 0 | 71,846 | 0 | 71,846 |
| Public Works | 21,673 | 211,875 | 0 | 233,548 |
| Health | 530 | 6,400 | 0 | 6,930 |
| Debt Service: | | | | |
| Redemption of Principal | 0 | 0 | 92,584 | 92,584 |
| Interest and Fiscal Charges | 0 | 0 | 32,882 | 32,882 |
| Capital Outlay | <u>1,417</u> | <u>105,610</u> | <u>0</u> | <u>107,027</u> |
| Total Cash Disbursements | <u>106,143</u> | <u>395,731</u> | <u>125,466</u> | <u>627,340</u> |
| Total Receipts Over/(Under) Disbursements | <u>(9,197)</u> | <u>(52,908)</u> | <u>0</u> | <u>(62,105)</u> |
| Other Financing Receipts and (Disbursements): | | | | |
| Proceeds from Sale of Public Debt: | | | | |
| Sale of Notes | 0 | 68,555 | 0 | 68,555 |
| Sale of Fixed Assets | <u>0</u> | <u>10,036</u> | <u>0</u> | <u>10,036</u> |
| Total Other Financing Receipts/(Disbursements) | 0 | 78,591 | 0 | 78,591 |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | (9,197) | 25,683 | 0 | 16,486 |
| Fund Cash Balances, January 1 | <u>20,346</u> | <u>117,143</u> | <u>0</u> | <u>137,489</u> |
| Fund Cash Balances, December 31 | <u>\$11,149</u> | <u>\$142,826</u> | <u>\$0</u> | <u>\$153,975</u> |
| Reserve for Encumbrances, December 31 | <u>\$0</u> | <u>\$5,800</u> | <u>\$0</u> | <u>\$5,800</u> |

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

**HUNTINGTON TOWNSHIP
ROSS COUNTY**

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

| | <u>Governmental Fund Types</u> | | | | <u>Totals (Memorandum Only)</u> |
|--|--------------------------------|----------------------------|-------------------------|-----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Capital Projects</u> | |
| Cash Receipts: | | | | | |
| Local Taxes | \$35,183 | \$171,793 | \$125,361 | \$0 | \$332,337 |
| Intergovernmental | 96,316 | 127,956 | 0 | 49,443 | 273,715 |
| Licenses, Permits, and Fees | 0 | 4,900 | 0 | 0 | 4,900 |
| Earnings on Investments | 3,013 | 588 | 0 | 0 | 3,601 |
| Other Revenue | 4,016 | 9,213 | 0 | 0 | 13,229 |
| | <u>138,528</u> | <u>314,450</u> | <u>125,361</u> | <u>49,443</u> | <u>627,782</u> |
| Total Cash Receipts | | | | | |
| | <u>138,528</u> | <u>314,450</u> | <u>125,361</u> | <u>49,443</u> | <u>627,782</u> |
| Cash Disbursements: | | | | | |
| Current: | | | | | |
| General Government | 70,869 | 0 | 0 | 0 | 70,869 |
| Public Safety | 0 | 72,509 | 0 | 0 | 72,509 |
| Public Works | 60,258 | 187,372 | 0 | 49,443 | 297,073 |
| Health | 630 | 6,600 | 0 | 0 | 7,230 |
| Redemption of Principal | 0 | 0 | 97,338 | 0 | 97,338 |
| Interest and Fiscal Charges | 0 | 0 | 28,023 | 0 | 28,023 |
| Capital Outlay | 354 | 27,185 | 0 | 0 | 27,539 |
| | <u>132,111</u> | <u>293,666</u> | <u>125,361</u> | <u>49,443</u> | <u>600,581</u> |
| Total Cash Disbursements | | | | | |
| | <u>132,111</u> | <u>293,666</u> | <u>125,361</u> | <u>49,443</u> | <u>600,581</u> |
| Total Receipts Over/(Under) Disbursements | 6,417 | 20,784 | 0 | 0 | 27,201 |
| Fund Cash Balances, January 1 | 13,929 | 96,359 | 0 | 0 | 110,288 |
| | <u>13,929</u> | <u>96,359</u> | <u>0</u> | <u>0</u> | <u>110,288</u> |
| Fund Cash Balances, December 31 | <u>\$20,346</u> | <u>\$117,143</u> | <u>\$0</u> | <u>\$0</u> | <u>\$137,489</u> |
| Reserve for Encumbrances, December 31 | <u>\$2,063</u> | <u>\$1,992</u> | <u>\$0</u> | <u>\$0</u> | <u>\$4,055</u> |

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

**HUNTINGTON TOWNSHIP
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Huntington Township, Ross 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 road and bridge maintenance, cemetery maintenance, 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 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. 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. 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 (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:

Road and Bridge Fund - This fund receives real estate tax, tangible personal property tax, and homestead and rollback tax money for the maintenance and upkeep of Township roads and bridges.

Fire Fund - This fund receives real estate tax, tangible personal property tax, and homestead and rollback tax money for the utilities, insurance, and supplies for the Township Fire Department and EMS service.

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

HUNTINGTON TOWNSHIP
ROSS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting

3. Debt Service Funds

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. The Township had the following significant Debt Service Funds:

Fire House Fund – This fund receives personal property tax money for debt incurred from the purchase of the Township Fire House.

Fire Equipment Fund – This fund receives personal property tax money for debt incurred from the purchase of fire trucks and equipment.

Backhoe Fund – This fund receives personal property tax money for debt incurred from the purchase of a new backhoe.

4. Capital Projects Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital project funds:

Issue II Fund - The Township received a grant from the County to repair roads within the Township.

CDBG Fund – The Township received a grant from the County to repair roads within the Township.

D. 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.

**HUNTINGTON TOWNSHIP
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

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 reappropriated.

A summary of 2002 and 2001 budgetary activity appears in Note 3.

E. 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.

F. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

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 at December 31 was as follows:

| | 2002 | 2001 |
|--------------------------------|-----------|-----------|
| Demand deposits | \$153,975 | \$137,489 |
| Total deposits and investments | \$153,975 | \$137,489 |

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2002 and December 31, 2001 follows:

| 2002 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$140,794 | \$96,946 | (\$43,848) |
| Special Revenue | 419,732 | 421,414 | 1,682 |
| Debt Service | 125,381 | 125,466 | 85 |
| Total | \$685,907 | \$643,826 | (\$42,081) |

**HUNTINGTON TOWNSHIP
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

| 2002 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-----------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$135,463 | \$106,143 | \$29,320 |
| Special Revenue | 457,741 | 401,531 | 56,210 |
| Debt Service | 125,466 | 125,466 | 0 |
| Total | <u>\$718,670</u> | <u>\$633,140</u> | <u>\$85,530</u> |

| 2001 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|-------------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$149,210 | \$138,528 | (\$10,682) |
| Special Revenue | 332,423 | 314,450 | (17,973) |
| Debt Service | 125,648 | 125,361 | (287) |
| Capital Projects | 33,800 | 49,443 | 15,643 |
| Total | <u>\$641,081</u> | <u>\$627,782</u> | <u>(\$13,299)</u> |

| 2001 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|------------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$147,088 | \$134,174 | \$12,914 |
| Special Revenue | 401,467 | 295,658 | 105,809 |
| Debt Service | 125,648 | 125,361 | 287 |
| Capital Projects | 49,443 | 49,443 | 0 |
| Total | <u>\$723,646</u> | <u>\$604,636</u> | <u>\$119,010</u> |

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.

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.

**HUNTINGTON TOWNSHIP
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

5. DEBT

Debt outstanding at December 31, 2002 was as follows:

| | <u>Principal</u> | <u>Interest Rate</u> |
|---|------------------|----------------------|
| Fire Equipment - Citezens National Bank | \$113,064 | 5.63% |
| Firehouse - Citizens National Bank | 230,310 | 5.63% |
| Pick-up truck and Tractor | 22,000 | 4.45% |
| Emergency Squad | 46,555 | 4.25% |
| Total | <u>\$411,929</u> | |

The Firehouse Note issued in 2000 was for the purchase of the fire station on Blain Highway. The Note will be repaid in semi-annual installments of \$38,385, including interest, over the next three years. The Note is collateralized solely by the Township's taxing authority.

The Fire Equipment Note was issued in 2000 for the purchase fire equipment. This Note will be repaid in semi-annual installments of \$18,844, including interest, over the next three years. The Note is collateralized solely by the Township's taxing authority.

The Pick-up Truck and Tractor Note was for the purchase of a used pick-up truck and a new tractor, respectively. The Notes were issued in 2002 and will be paid back in annual installments of \$11,000 plus interest over the next two years. The Notes are collateralized solely by the Township's taxing authority.

In 2002, the Township issued a Note to purchase of a new emergency squad. The Note will be paid back in five annual installments of \$9,311 plus interest over the next five years. The Note is collateralized solely by the Township's taxing authority.

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

| | <u>Firehouse</u> | <u>Fire Equipment</u> | <u>Pick-up Truck and Tractor</u> | <u>Emergency Squad</u> |
|--------------------------|------------------|---------------------------|--|----------------------------|
| Year ending December 31: | | | | |
| 2003 | \$76,770 | \$37,688 | \$11,000 | \$9,311 |
| 2004 | \$76,770 | \$37,688 | \$11,000 | \$9,311 |
| 2005 | \$76,770 | \$37,688 | | \$9,311 |
| 2006 | | | | \$9,311 |
| 2007 | | | | \$9,311 |
| Total | <u>\$230,310</u> | <u>\$113,064</u> | <u>\$22,000</u> | <u>\$46,555</u> |

6. RETIREMENT SYSTEMS

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

**HUNTINGTON TOWNSHIP
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

6. RETIREMENT SYSTEMS (Continued)

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 for 2002 and 2001. The Township has paid all contributions required through December 31, 2002.

7. RISK MANAGEMENT

Risk Pool Membership

The Government belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with approximately 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverage, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages. Effective September 1, 2002, the Plan retains 5% of the premium and losses on the first \$500,000 casualty treaty (up to \$25,000 of a loss) and 5% of the first \$1,000,000 property treaty (up to \$50,000 of a loss). The Plan also participates in a loss corridor in its first \$500,000 casualty reinsurance. The corridor includes losses paid between 55% and 65% of premiums earned under this treaty. (Reinsurance coverage would resume after a paid loss ratio of 65% is exceeded.) The individual members are only responsible for their self-retention (deductible) amounts, which vary from member to member.



**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Huntington Township
Ross County
8335 Blain Highway
Chillicothe, Ohio 45601

To the Board of Trustees:

We have audited the accompanying financial statements of Huntington Township, Ross County, Ohio (the Township), as of and for the years ended December 31, 2002 and December 31, 2001, and have issued our report thereon dated April 15, 2003. 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 the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 15, 2003.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Township in a separate letter dated April 15, 2003.

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Huntington Township
Ross County
Independent Accountants' Report on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of the audit committee, management, and the Board of Trustees, and is not intended to be and should not be used by 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

April 15, 2003



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

HUNTINGTON TOWNSHIP

ROSS 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
JULY 15, 2003**