



**Auditor of State  
Betty Montgomery**



**MIAMI CONSERVANCY DISTRICT  
MONTGOMERY COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Miami Conservancy District  
Montgomery County  
38 East Monument Avenue  
Dayton, Ohio 45402

To the Board of Directors:

We have audited the accompanying financial statements of the Miami Conservancy District, Montgomery County, (the District), as of and for the year ended December 31, 2002. These financial statements are the responsibility of the District'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 District 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 Miami Conservancy District, Montgomery County, as of December 31, 2002, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2003 on our consideration of the District'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, Board of Directors 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

October 8, 2003

**MIAMI CONSERVANCY DISTRICT  
MONTGOMERY 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**

	<b>Governmental Fund Types</b>				<b>Total (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	
<b>Cash Receipts:</b>					
Assessments	\$3,586,133	\$1,019,274	\$903,043		\$5,508,450
Investment Income	250,534	69,850		149,317	469,701
Land Leases	53,050				53,050
Intergovernmental		562,631			562,631
Reimbursements	98,023	14,569		204	112,796
<b>Total Cash Receipts</b>	<b>3,987,740</b>	<b>1,666,324</b>	<b>903,043</b>	<b>149,521</b>	<b>6,706,628</b>
<b>Cash Disbursements:</b>					
Operating	3,774,634	1,787,630			5,562,264
Equipment	25,918	428			26,346
Technology				128,164	128,164
Equipment & Machinery	381,039	6,322			387,361
Dam Safety				664,675	664,675
Other			17,378	132,944	150,322
Debt :					
Principal Payment			5,350,000		5,350,000
Interest			355,389		355,389
<b>Total Cash Disbursements:</b>	<b>4,181,591</b>	<b>1,794,380</b>	<b>5,722,767</b>	<b>925,783</b>	<b>12,624,521</b>
Receipts (Under) Disbursements	(193,851)	(128,056)	(4,819,724)	(776,262)	(5,917,893)
<b>Other Financing Receipts/(Disbursements):</b>					
Sale of Gravel	16,923				16,923
Sale of Land				900,000	900,000
Sale of Equipment				63,023	63,023
Proceeds of Notes			5,124,704		5,124,704
Transfers Out	(30,000)				(30,000)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(13,077)</b>		<b>5,124,704</b>	<b>963,023</b>	<b>6,074,650</b>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(206,928)	(128,056)	304,980	186,761	156,757
Cash Balance, January 1	8,850,011	5,633,994	44,444	7,705,956	22,234,405
<b>Cash Balance, December 31</b>	<b>\$8,643,083</b>	<b>\$5,505,938</b>	<b>\$349,424</b>	<b>\$7,892,717</b>	<b>\$22,391,162</b>
<b>Reserves for Encumbrances, December 31</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$621,814</b>	<b>\$626,814</b>

See accompanying notes to the financial statements.

**MIAMI CONSERVANCY DISTRICT  
MONTGOMERY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND CASH BALANCE  
PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<b>Proprietary Fund Type</b>
	<b>Internal Service</b>
<b>Cash Receipts:</b>	
Overhead Charges	\$4,996,083
<b>Cash Disbursements:</b>	
Personnel Services	3,514,687
Operating Costs	1,502,188
Total Cash Disbursements	5,016,875
Cash Receipts (Under) Cash Disbursements	(20,792)
<b>Other Sources:</b>	
Transfers In	30,000
Cash Receipts and Other Sources Over Cash Disbursements	9,208
Fund Cash Balance - January 1	5,162
<b>Fund Cash Balance - December 31</b>	<b>\$14,370</b>
<b>Reserves for Encumbrances, December 31</b>	<b>\$76,950</b>

*See accompanying notes to the financial statements.*



**MIAMI CONSERVANCY DISTRICT  
MONTGOMERY COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Miami Conservancy District, Montgomery County, (the District) 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 District is directed by a three member Board appointed by the Court of Common Pleas. The District provides conservation and flood control to Butler, Clark, Greene, Hamilton, Miami, Montgomery, Preble, Shelby and Warren Counties.

The District's management believes these financial statements present all activities for which the District 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.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Fund Accounting**

The District used fund accounting to segregate cash and investments that are restricted as to use. The District 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 Fund**

These funds are used to account for proceeds from specific sources (other than from capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Funds:

**River Corridor Improvement** - This fund collects assessments for maintenance of bikeways, dam, bridges, and walkways.

**Aquifer Preservation** - This fund collects assessments to preserve ground water run-off.

**3. Debt Service Fund**

This fund (Dam Safety) is used to accumulate resources for the payment of note indebtedness.

**MIAMI CONSERVANCY DISTRICT  
MONTGOMERY COUNTY**

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

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

**4. Capital Project Fund**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects. The District had the following significant Capital Project Funds:

**Dam Safety and Rehabilitation** – This fund collects receipts that are restricted for the dam safety and repair.

**Capital Improvement** - This fund collects receipts that are restricted for acquisition or construction of major capital projects.

**5. Internal Service Fund**

These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The District had the following significant Internal Service fund:

**Overhead Allocation Operations Fund** - This fund is used to accumulate administrative and managerial expenses and is allocated to the District's ongoing projects.

**D. Cash and Investments**

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

U.S. Treasury Notes and Repurchase Agreements are valued at cost. Money Market Mutual Funds are recorded at share values reported by the mutual fund.

**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 Appropriation Authority includes current year appropriations plus encumbrances carried over from the prior year (if any). The Board must annually approve appropriation measures and subsequent amendments. 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.

**MIAMI CONSERVANCY DISTRICT  
MONTGOMERY COUNTY**

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

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

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The District did not encumber all commitments required by Ohio law.

A summary of 2002 budgetary activity appears in Note 3.

**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 District's basis of accounting.

**2. CASH AND INVESTMENTS**

The carrying amount of cash and investments at December 31 was as follows:

	<u>2002</u>
Demand deposits	<u>\$772,883</u>
Total deposits	<u>772,883</u>
U.S. Treasury Notes	12,034,228
Money Market	9,355,785
Repurchase Agreement	<u>242,636</u>
Total investments	<u>21,632,649</u>
Total deposits and investments	<u><u>\$22,405,532</u></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.

**Investments:** U.S. Treasury Notes are held in book-entry form by the Federal Reserve, in the name of the District's financial institution. The financial institution maintains records identifying the District as owner of these securities. Investments in mutual funds are not evidenced by securities that exist in physical or book-entry form. The District's financial institution transfers securities to the District's agent to collateralize repurchase agreements. The securities are not in the District's name.

**MIAMI CONSERVANCY DISTRICT  
MONTGOMERY COUNTY**

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2002 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$4,191,200	\$4,004,663	(\$186,537)
Special Revenue	2,971,000	1,666,324	(1,304,676)
Debt Service	1,098,519	6,027,747	4,929,228
Capital Projects	6,300,000	1,112,544	(5,187,456)
Internal Service	5,610,152	5,026,083	(584,069)
Total	\$20,170,871	\$17,837,361	(\$2,333,510)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,648,665	\$4,211,591	\$437,074
Special Revenue	3,709,865	1,799,380	1,910,485
Debt Service	6,086,695	5,722,767	363,928
Capital Projects	5,545,000	1,547,597	3,997,403
Internal Service	5,336,907	5,093,825	243,082
Total	\$25,327,132	\$18,375,160	\$6,951,972

Contrary to Ohio law, revenue collected was less than the amount recorded on the Official Certificate of Estimated Resources in the General Fund - \$186,537, River Corridor Improvement Fund - \$1,357,376, Dame Safety and Rehabilitation Fund - \$4,999,796, and Operations Fund - \$523,484, at December 31, 2002.

Also, contrary to Ohio law, at December 31, 2002, appropriations exceed the amount certified as available by the board in the Dam Safety Fund - \$4,943,732 and the Ground Water Funds - \$33,582.

Further, contrary to Ohio law, at June 30, 2002, actual expenditures plus outstanding encumbrances exceeded appropriations in the Dam Safety Fund - \$4,053,255.

**4. DEBT**

Debt outstanding at December 31, 2002:

	<b>Principal</b>	<b>Interest Rate</b>
Bond Anticipation Note Series 1999	\$4,310,000	4.64%
Ohio Water Development Authority Loan OWDA 2002	5,124,704	4.55%
Total	\$9,434,704	

**MIAMI CONSERVANCY DISTRICT  
MONTGOMERY COUNTY**

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

**4. DEBT (Continued)**

The District issued \$5,000,000 Bond Anticipation Notes during 1999 and 2000 for the purpose of construction costs associated with mitigating seepage and underseepage of five dams.

During 2002, the District obtained a loan from OWDA in the amount of \$5,124,704 (includes capitalized interest and fees) to pay off the 2000 note from Bank One for a lower interest rate. The notes are uncollateralized.

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

<b>Year ending December 31:</b>	<b>Bond Anticipation Notes 1999</b>	<b>OWDA Loan 2002</b>
2003	\$358,104	\$ 392,979
2004	387,925	392,979
2005	389,538	392,979
2006	385,738	392,979
2007	391,525	392,979
2008 - 2012	2,005,928	1,964,894
2013 - 2017	2,099,582	1,964,894
2018 - 2022	859,701	1,964,892
Total	<u>\$6,878,041</u>	<u>\$ 7,859,575</u>

**5. RETIREMENT SYSTEM**

The District'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.

Contribution rates are also prescribed by the Ohio Revised Code. For 2002 District's members contributed 8.5% of their gross salaries and the District contributed an amount equal to 13.55% of participants' gross salaries. The District has paid all contributions required through December 31, 2002.

**6. RISK MANAGEMENT**

The Miami Conservancy District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

The District also provides health insurance and vision coverage to full-time employees through a private carrier. Dental coverage was provided through a self insurance plan through August 2002. The District did not obtain an actuary report of dental claims payments and required reserves as required by Ohio Rev. Code Section 9.833.

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**Auditor of State  
Betty Montgomery**

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

Miami Conservancy District  
Montgomery County  
38 East Monument Avenue  
Dayton, Ohio 45402

To the Board of Directors:

We have audited the accompanying financial statements of the Miami Conservancy District, Montgomery County, (the District) as of and for the year ended December 31, 2002, and have issued our report thereon dated October 8, 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 District'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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2002-001 through 2002-004. We also noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated October 8, 2003.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District'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 District in a separate letter dated October 8, 2003.

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Miami Conservancy District  
Montgomery 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 Directors, 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

October 8, 2003



**MIAMI CONSERVANCY DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002**

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

**FINDING NUMBER 2002-001**

**Ohio Rev. Code Section 5705.36(A)** allows all subdivisions to request increased amended certificates of estimated resources and reduced amended certificates upon determination by the fiscal officer that revenue to be collected will be greater or less than the amount in the official certificate of estimated resources.

An increased amended certificate must be obtained if the legislative authority intends to appropriate and expend the excess revenue. A reduced amended certificate must be obtained if the amount of the deficiency will reduce available resources below the current level of appropriation.

At December 31, 2002, revenue collected was less than the amount recorded on the Official Certificate of Estimated Resources in the following funds:

Fund	Estimated Receipts	Actual Receipts	Variance
River Corridor Improvement (Special Revenue)	\$2,171,000	\$813,624	\$(1,357,376)
Dam Safety & Rehabilitation (Capital Project)	\$ 5,000,000	\$204	\$( 4,999,796)
Operations (Internal Service)	\$4,708,106	\$4,184,622	\$(523,484)

The District should develop and implement policies and procedures to ensure that estimated resources are amended to accurately reflect amounts that are going to be received.

**FINDING NUMBER 2002-002**

**Ohio Rev. Code Section 5705.39** states that the total appropriations from each fund shall not exceed the total estimated revenue. At December 31, 2002, appropriations exceeded the amount certified as available by the board in the following funds:

Fund	Estimated Resources	Appropriations	Variance
Dam Safety (Debt Service)	\$1,142,963	\$6,086,695	\$(4,943,732)
Ground Water (Special Revenue)	\$0	\$33,582	\$( 33,582)

The District should monitor appropriations and estimated revenue throughout the fiscal year, making budgetary amendments as needed to be in compliance with the abovementioned Section of Ohio Revised Code. Implementing these procedures will reduce the risk that expenditures will exceed available resources.

**FINDING NUMBER 2002-003**

**Ohio Rev. Code Section 5705.41(B)** outlines the restrictions on the appropriation and expenditure of money by the District. The requirement establishes that no subdivision or taxing unit is to expend money unless it has been appropriated. The Revised Code further outlines that appropriations shall not be exceeded by expenditures and purchase commitments.

Budgetary laws and regulations were tested throughout the audit period at the fund and the legal level of control. The legal level of control is the level at which the appropriation resolution is adopted by the District Board of Directors.

At June 30, 2002, actual expenditures plus outstanding encumbrances exceeded appropriations at a fund level in the following fund:

<b>Fund</b>	<b>Appropriations</b>	<b>Actual Expenditures plus Outstanding Encumbrances</b>	<b>Variance</b>
Debt Service : Dam Safety	\$1,086,695	\$5,139,950	(\$4,053,255)

The District should monitor appropriations and expenditures throughout the fiscal year, making amendments to its appropriations as needed to be compliance with this section of Ohio Revised Code. Implementing these procedures will also reduce the risk that the District expends and encumbers more than what was legally appropriated by the Board.

**FINDING NUMBER 2002-004**

**Ohio Rev. Code Section 5705.41(D)** states that no orders or contracts involving the expenditure of money is to be made unless there is attached thereto a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

This section of code provides the following exception to this requirement:

If no certificate is issued at the time the contract or order is presented, the fiscal officer may execute a then and now certificate that states that there was, at the time of the making such contract or order, and at the time of the execution of such a certificate, a sufficient sum appropriated for the purpose of such contract and in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. If the amount involved is greater than one thousand dollars (three thousand dollars after April 7, 2003), the taxing authority must authorize the drawing of a warrant with a resolution or ordinance within thirty days from the execution of the then and now.

18% of the expenditures tested were certified after incurring obligations. Failure to certify the availability of funds and recording the related encumbrances in the budgetary accounts could result in the District's expenditures exceeding the amounts appropriated. The District should obtain the required certification of the availability of funds, for all District funds, prior to a liability being incurred.

**MIAMI CONSERVANCY DISTRICT  
MONTGOMERY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2002**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2001-20357-001	Ohio Revised Code 5705.39, Appropriations exceeding Estimated Resources	No	Not Corrected. Comment repeated in current audit as Finding Number 2002-002





**Auditor of State  
Betty Montgomery**

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**MIAMI CONSERVANCY DISTRICT**

**MONTGOMERY 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  
NOVEMBER 6, 2003**