



**Auditor of State  
Betty Montgomery**



**SALEM TOWNSHIP  
MEIGS COUNTY**

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Salem Township  
Meigs County  
26239 Legion Road  
Langsville, Ohio 45741

To the Board of Township Trustees:

We have audited the accompanying financial statements of the Salem Township, Meigs County, Ohio (the Township), as of and for the years ended December 31, 2003 and 2002. 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.

The Township's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Township because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code Section 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code Sections 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments.

We believe 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 of Salem Township, Meigs County, as of December 31, 2003 and 2002, 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 June 29, 2004 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 management, the Board of Township Trustees and other officials authorized to receive this report under Section 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

June 29, 2004

**SALEM TOWNSHIP  
MEIGS COUNTY**

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

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$10,987	\$55,841	\$66,828
Intergovernmental	37,559	111,089	148,648
Earnings on Investments	1,184	258	1,442
Other Revenue	263	1,858	2,121
	<u>49,993</u>	<u>169,046</u>	<u>219,039</u>
<b>Total Cash Receipts</b>			
	<u>49,993</u>	<u>169,046</u>	<u>219,039</u>
<b>Cash Disbursements:</b>			
Current:			
General Government	63,915	27,829	91,744
Public Safety		17,649	17,649
Public Works		69,055	69,055
Health		12,964	12,964
Debt Service:			
Redemption of Principal		8,585	8,585
Interest and Fiscal Charges		433	433
Capital Outlay		63,306	63,306
	<u>63,915</u>	<u>199,821</u>	<u>263,736</u>
<b>Total Cash Disbursements</b>			
	<u>63,915</u>	<u>199,821</u>	<u>263,736</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>(13,922)</u>	<u>(30,775)</u>	<u>(44,697)</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Proceeds from Sale of Public Debt:			
Sale of Notes		55,012	55,012
	<u>0</u>	<u>55,012</u>	<u>55,012</u>
<b>Total Other Financing Receipts/(Disbursements)</b>			
	<u>0</u>	<u>55,012</u>	<u>55,012</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(13,922)</u>	<u>24,237</u>	<u>10,315</u>
<b>Fund Cash Balances, January 1</b>	<u>60,179</u>	<u>106,590</u>	<u>166,769</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$46,257</u></u>	<u><u>\$130,827</u></u>	<u><u>\$177,084</u></u>

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

**SALEM TOWNSHIP  
MEIGS 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>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$14,918	\$78,348	\$93,266
Intergovernmental	23,868	69,874	93,742
Earnings on Investments	2,709	723	3,432
Other Revenue	345	2,962	3,307
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	41,840	151,907	193,747
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Current:			
General Government	42,227	49,584	91,811
Public Safety		17,093	17,093
Public Works		68,633	68,633
Health		13,432	13,432
Debt Service:			
Redemption of Principal		7,500	7,500
Interest and Fiscal Charges		1,527	1,527
Capital Outlay		48,129	48,129
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	42,227	205,898	248,125
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(387)	(53,991)	(54,378)
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	58,671	162,476	221,147
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$58,284</u></b>	<b><u>\$108,485</u></b>	<b><u>\$166,769</u></b>

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



**SALEM TOWNSHIP  
MEIGS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Salem Township, Meigs 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 Township is directed by a publicly-elected three-member Board of Trustees. The Township provides road and bridge maintenance (public works), cemetery maintenance (health), and fire protection (public safety) 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:

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

*Road and Bridge Fund* - This fund receives property tax money to pay for constructing, maintaining and repairing Township roads.

*FEMA Fund* - This fund received Federal Emergency Management Assistance grant money to reimburse the Township for expenditures related to disaster recovery after the 2003 ice storm.

**SALEM TOWNSHIP  
MEIGS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

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

**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 Township Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2003 and 2002 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.

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

The Township maintains a cash 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:

	<u>2003</u>	<u>2002</u>
Demand deposits	<u>\$177,084</u>	<u>\$166,769</u>

**Deposits:** Deposits are either (1) insured by the Federal Deposit Insurance Corporation, or (2) collateralized by the financial institution's pledged collateral.

**SALEM TOWNSHIP  
MEIGS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2003 and 2002 follows:

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$40,585	\$49,993	\$9,408
Special Revenue	215,113	224,058	8,945
Total	\$255,698	\$274,051	\$18,353

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$100,764	\$63,915	\$36,849
Special Revenue	266,678	199,821	66,857
Total	\$367,442	\$263,736	\$103,706

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$36,149	\$41,840	\$5,691
Special Revenue	133,406	151,907	18,501
Fiduciary	121	0	(121)
Total	\$169,676	\$193,747	\$24,071

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$94,093	\$42,227	\$51,866
Special Revenue	293,268	205,898	87,370
Fiduciary	121	0	121
Total	\$387,482	\$248,125	\$139,357

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority at the legal level of control within the General Fund, Road and Bridge Fund and Cemetery Fund for the year ended December 31, 2003.

**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 Township 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.

**SALEM TOWNSHIP  
MEIGS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**4. PROPERTY TAX (Continued)**

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**5. RETIREMENT SYSTEMS**

The Township's certified elected officials and 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 2003 and 2002, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 2003.

**6. DEBT**

Debt outstanding at December 31, 2003 was as follows:

	Principal	Interest Rate
Road Tractor Loan	\$55,012	5%
Total	\$55,012	

The road tractor loan was issued to finance the purchase of a tractor and boom mower to be used for Township road maintenance. The loan is collateralized by the tractor and boom mower

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

	Road Tractor
Year ending December 31:	
2004	\$9,400
2005	9,400
2006	9,400
2007	9,400
2008	9,400
2009 – 2010	18,802
Total	\$65,802

In addition to the debt described above, in 2003 the Township paid off the road grader loan issued in 1999.

**SALEM TOWNSHIP  
MEIGS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**7. RISK MANAGEMENT**

**Risk Pool Membership**

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

Casualty Coverage

OTARMA retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation.

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

Property Coverage

OTARMA retains property risks, including automobile physical damage, up to \$10,000 on any specific loss with an annual aggregate of \$700,000 for 2001 and \$1,250,000 for 2002. The Travelers Indemnity Company reinsures losses exceeding \$10,000 if the annual aggregate is reached and all specific losses exceeding \$100,000. APEEP's Operating Fund and Guarantee Fund pay for losses and loss adjustment expenses should they exceed operating contributions.

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

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2002 and 2001, (the latest years available):

<u>Casualty Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$23,757,036	\$23,703,776
Liabilities	<u>(9,197,512)</u>	<u>(9,379,003)</u>
Retained earnings	<u>\$14,559,524</u>	<u>\$14,324,773</u>
<u>Property Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$6,596,996	\$5,011,131
Liabilities	<u>(1,204,326)</u>	<u>(647,667)</u>
Retained earnings	<u>\$5,392,670</u>	<u>\$4,363,464</u>

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**Auditor of State  
Betty Montgomery**

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

Salem Township  
Meigs County  
26239 Legion Road  
Langsville, Ohio 45741

To the Board of Township Trustees:

We have audited the accompanying financial statements of Salem Township, Meigs County, Ohio (the Township), as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated June 29, 2004, wherein we noted that the Township's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Township because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 instances of noncompliance that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying Schedule of Findings as items 2003-001 and 2003-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 29, 2004.

**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 statement 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 matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the management of the Township in a separate letter dated June 29, 2004.

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Salem Township  
Meigs 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 management and the Board of Township 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

June 29, 2004



SALEM TOWNSHIP  
MEIGS COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2003 AND 2002

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

FINDING NUMBER 2003-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41(B) states that no subdivision or taxing unit is to expend money unless it has been appropriated.

Actual expenditures exceeded appropriations at the legal level of control for the year ended December 31, 2003 as follows for 2003:

<u>Legal Level of Control</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General Fund – Salaries	\$38,600	\$44,186	\$(5,586)
Road and Bridge Fund - Salaries	10,000	12,835	(2,835)
Road and Bridge Fund - Other	450	739	(289)
Road and Bridge Fund – Capital Outlay**	0	27,506	(27,506)
Cemetery Fund – Capital Outlay	5,982	29,997	(24,015)

\*\* Funds borrowed to purchase the tractor and mower in 2003 were expended but not appropriated.

We recommend the Township Clerk and Board of Township Trustees monitor expenditures and amend appropriations as necessary throughout the year. The Township Clerk should ensure that expenditures do not exceed appropriations. Amendments to appropriations should be handled in the same manner as the original appropriation measure.

**SALEM TOWNSHIP  
MEIGS COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

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

**FINDING NUMBER 2003-002**

**Finding for Recovery Repaid Under Audit**

At the Organizational meeting in January of 2002, the Board of Township Trustees set the hourly wage of Richard Helton at \$9.50 per hour. Employee timesheets were submitted to the Township Clerk. The Township Clerk reviewed the timesheets and calculated the total hours of pay for each employee based on the timesheets. In calculating Richard Helton's total hours, the Township Clerk erroneously over paid a total of 24 hours (eight regular hours for the pay period ending July 29, 2002 and eight regular hours and eight holiday hours for the pay period ending November 25, 2002) of compensation or \$228 (24 hours X \$9.50/hour) according to the following schedule.

Date	Check #	Per Warrant			Hourly Rate	Gross Amount Paid
		Regular Hours	Holiday Hours	Vacation Hours		
7/29/02	7248	160	8	40	\$9.50	\$1,976.00
11/25/02	7357	160	16	0	\$9.50	1,672.00

Date	Check #	Per Timesheets Attached to Warrant			Hourly Rate	Recalculated Gross Pay
		Regular Hours	Holiday Hours	Vacation Hours		
7/29/02	7248	152	8	40	\$9.50	\$1,900.00
11/25/02	7357	152	8	0	\$9.50	1,520.00

Variance of:

Date	Regular Hours Variance	Vacation Hour Variance	Hourly Rate	Over payment
7/29/02	8	0	\$9.50	\$76.00
11/25/02	8	8	\$9.50	<u>152.00</u>
<b>Total</b>				<b>\$228.00</b>

Timesheets were attached to the duplicate copy of the payroll warrant. While the Board of Township Trustees approved all vouchers for payment, the timesheets did not always support the actual wages paid. This resulted in an overpayment to Richard Helton of \$228.00 over the audit period.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public monies illegally expended is hereby issued against Richard Helton, Bonnie Scott, Township Clerk, and Ohio Township Association Risk Management Authority, Bonnie Scott's bonding company, in the amount of \$76.00 in favor of the Gasoline Tax Fund and in the amount of \$152.00 in favor of the Road and Bridge Fund.

The finding was repaid by reducing Mr. Helton's pay by \$114.00 in May 2004 and June 2004. The applicable payroll warrants are #7964 dated May 23, 2004 and #8018 dated June 28, 2004.



**Auditor of State  
Betty Montgomery**

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**SALEM TOWNSHIP**

**MEIGS 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 20, 2004**