



**Auditor of State  
Betty Montgomery**



FRANKLIN TOWNSHIP  
WARREN COUNTY

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Franklin Township  
Warren County  
P.O. Box 364  
Franklin, Ohio 45005

To the Board of Trustees:

We have audited the accompanying financial statements of Franklin Township, Warren 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 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, 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 March 20, 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 management, the Board 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

March 20, 2003

**FRANKLIN TOWNSHIP  
WARREN COUNTY**

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

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$332,323	\$314,240	\$0	\$0	\$646,563
Intergovernmental	174,057	107,626			281,683
Special Assessments		18,561			18,561
Licenses, Permits, and Fees		54,377			54,377
Earnings on Investments	25,598	644		710	26,952
Other Revenue	142,002	100,284	15,000		257,286
	<u>673,980</u>	<u>595,732</u>	<u>15,000</u>	<u>710</u>	<u>1,285,422</u>
Total Cash Receipts					
	<u>673,980</u>	<u>595,732</u>	<u>15,000</u>	<u>710</u>	<u>1,285,422</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	316,108				316,108
Public Safety	32,576	145,003			177,579
Public Works	59,856	267,872			327,728
Health	11,175	123,334			134,509
Human Services		28,265			28,265
Conservation - Recreation	60,572				60,572
Capital Outlay	317,439	43,376	15,000		375,815
	<u>797,726</u>	<u>607,850</u>	<u>15,000</u>	<u>0</u>	<u>1,420,576</u>
Total Cash Disbursements					
	<u>797,726</u>	<u>607,850</u>	<u>15,000</u>	<u>0</u>	<u>1,420,576</u>
Total Receipts Over/(Under) Disbursements	<u>(123,746)</u>	<u>(12,118)</u>	<u>0</u>	<u>710</u>	<u>(135,154)</u>
<b>Other Financing Receipts and (Disbursements):</b>					
Transfers-In		35,000			35,000
Transfers-Out	(35,000)	0	0	0	(35,000)
	<u>(35,000)</u>	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Receipts/(Disbursements)					
	<u>(35,000)</u>	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(158,746)	22,882	0	710	(135,154)
Fund Cash Balances, January 1	1,118,024	273,727	0	49,749	1,441,500
	<u>1,118,024</u>	<u>273,727</u>	<u>0</u>	<u>49,749</u>	<u>1,441,500</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$959,278</u></b>	<b><u>\$296,609</u></b>	<b><u>\$0</u></b>	<b><u>\$50,459</u></b>	<b><u>\$1,306,346</u></b>
Reserve for Encumbrances, December 31	<u>\$80,869</u>	<u>\$12,729</u>	<u>\$0</u>	<u>\$0</u>	<u>\$93,598</u>

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

**FRANKLIN TOWNSHIP  
WARREN COUNTY**

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

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$345,183	\$307,707	\$0	\$0	\$652,890
Intergovernmental	255,883	101,878	45,463		403,224
Special Assessments		17,223			17,223
Licenses, Permits, and Fees		48,666			48,666
Earnings on Investments	63,267	1,234		1,404	65,905
Other Revenue	80,287	79,190	18,000		177,477
	<u>744,620</u>	<u>555,898</u>	<u>63,463</u>	<u>1,404</u>	<u>1,365,385</u>
Total Cash Receipts					
<b>Cash Disbursements:</b>					
Current:					
General Government	277,441				277,441
Public Safety	28,027	125,593			153,620
Public Works	124,450	249,255			373,705
Health	2,851	108,095			110,946
Human Services		34,975			34,975
Conservation - Recreation	42,482				42,482
Capital Outlay	155,972	31,305	63,463		250,740
	<u>631,223</u>	<u>549,223</u>	<u>63,463</u>	<u>0</u>	<u>1,243,909</u>
Total Cash Disbursements					
Total Receipts Over Disbursements	<u>113,397</u>	<u>6,675</u>	<u>0</u>	<u>1,404</u>	<u>121,476</u>
<b>Other Financing Receipts and (Disbursements):</b>					
Transfers-In		30,000			30,000
Transfers-Out	(30,000)	0	0	0	(30,000)
	<u>(30,000)</u>	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Receipts/(Disbursements)					
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	83,397	36,675	0	1,404	121,476
Fund Cash Balances, January 1	<u>1,034,627</u>	<u>237,052</u>	<u>0</u>	<u>48,345</u>	<u>1,320,024</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$1,118,024</u></b>	<b><u>\$273,727</u></b>	<b><u>\$0</u></b>	<b><u>\$49,749</u></b>	<b><u>\$1,441,500</u></b>
Reserve for Encumbrances, December 31	<u>\$49,382</u>	<u>\$27,306</u>	<u>\$0</u>	<u>\$0</u>	<u>\$76,688</u>

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



**FRANKLIN TOWNSHIP  
WARREN COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Franklin Township, Warren 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 operates under a three-member elected Board of Trustees. An elected Township Clerk is responsible for fiscal control of the resources of the Township. The Township provides general governmental services including road maintenance and fire protection.

The Township is involved in a joint venture pertaining to a joint recreation facility owned by the City of Franklin and Franklin Township. The facility is managed by a board of ten trustees, five appointed by each of the participating local governments.

The Township is also involved in a joint venture pertaining to a Hazardous Materials Response Team whose purpose is to provide hazardous material response protection and assistance. The team is managed by a board of four trustees, one each from the cities of Franklin and Lebanon, and the Townships of Clearcreek and Franklin.

The Joint Emergency Medical Service (JEMS), is a jointly governed organization, which provides ambulance services to the City of Franklin, City of Carlisle and Franklin Township. Each of the three political subdivisions appoint one member of the three member board of trustees. JEMS owns and operates assets in its own name. JEMS has authority to levy taxes and approve its own budget. Funding for operations comes from the participants in the District, charges for services and a tax levy.

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 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.

Certificates of deposit and U.S. Savings Bonds are valued at cost. The investment in StarOhio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

**FRANKLIN TOWNSHIP  
WARREN COUNTY**

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

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

**D. 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:

Motor Vehicle License Tax Fund

This fund receives motor vehicle tax money for constructing, maintaining and repairing township roads.

Road and Bridge Fund

This fund receives property tax money for constructing, maintaining and repairing Township roads.

Gasoline Tax Fund

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

Cemetery Fund

This fund receives proceeds from special assessments on specific properties for street lighting.

Fire District Fund

This fund receives proceeds from the property tax fire levy for fire protection.

Permissive Motor Vehicle License Tax Fund

This fund receives proceeds from the local tax levied on all township residents' motor vehicle licenses for road construction, maintenance and repairs.

**FRANKLIN TOWNSHIP  
WARREN COUNTY**

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

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

**3. Capital Project 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:

CDBG Grant Fund

This fund is used to record the related receipts and expenditures of benefits received from the Warren County's CDBG grant for road projects.

Loeb Grant Fund

This fund is used to record the related receipts and expenditures of benefits received from the local grant for road projects.

**4. Fiduciary Funds (Nonexpendable Trust Funds)**

These funds are used to account for resources restricted by legally binding trust agreements. The Township had the following significant fiduciary funds:

Cemetery Bequest Funds

These funds are used to account for the funds bequeathed to the Township for cemetery care.

**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.

**FRANKLIN TOWNSHIP  
WARREN COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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. The Township did not encumber all commitments required by Ohio law. However, there were no material outstanding encumbrances at December 31, 2002 and 2001.

A summary of 2002 and 2001 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.

**G. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Township.

**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 and investments at December 31 was as follows:

	2002	2001
Demand deposits	\$348,678	\$501,001
Savings accounts	39,267	38,817
Certificates of deposit	476,802	468,177
Total deposits	864,747	1,007,995
U.S. Savings Bonds	2,000	2,000
STAR Ohio	439,599	431,505
Total investments	441,599	433,505
Total deposits and investments	\$1,306,346	\$1,441,500

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation or (2) collateralized by securities specifically pledged by the financial institution to the Township.

**Investments:** Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**FRANKLIN TOWNSHIP  
WARREN COUNTY**

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

**3. BUDGETARY ACTIVITY**

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

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$675,249	\$673,980	(\$1,269)
Special Revenue	623,990	630,732	6,742
Capital Projects	15,000	15,000	0
Fiduciary	655	710	55
Total	\$1,314,894	\$1,320,422	\$5,528

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,793,273	\$913,595	\$879,678
Special Revenue	817,698	620,579	197,119
Capital Projects	15,000	15,000	0
Fiduciary	1,400	0	1,400
Total	\$2,627,371	\$1,549,174	\$1,078,197

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$742,430	\$744,620	\$2,190
Special Revenue	588,130	585,898	(2,232)
Capital Projects	63,463	63,463	0
Fiduciary	1,404	1,404	0
Total	\$1,395,427	\$1,395,385	(\$42)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,752,262	\$710,605	\$1,041,657
Special Revenue	804,915	576,529	228,386
Capital Projects	63,463	63,463	0
Fiduciary	2,800	0	2,800
Total	\$2,623,440	\$1,350,597	\$1,272,843

**FRANKLIN TOWNSHIP  
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(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, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**5. 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.

Contribution rates are also prescribed by the Ohio Revised Code. For 2002 and 2001, members of PERS 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.

**6. RISK MANAGEMENT**

**Commercial Insurance**

The Township obtained commercial insurance for the following risks for 2001 and through April 11, 2002:

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

**Insurance From Risk Pool**

The Township obtained insurance from the Ohio Township Association Risk Management Authority (OTARMA), which is a local government risk pool. This insurance was effective April 12, 2002. This insurance covered the following risks:

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

**FRANKLIN TOWNSHIP  
WARREN COUNTY**

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

**6. RISK MANAGEMENT (Continued)**

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 occurrence. 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, which the General Reinsurance Corporation will reinsure.

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 \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

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 report the following assets, liabilities and retained earnings at December 31 (the latest information available):

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$22,684,383
Liabilities	9,379,003	8,924,977
Retained earnings	\$14,324,773	\$13,759,406
<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$5,011,131	\$4,156,784
Liabilities	<u>647,667</u>	<u>497,831</u>
Retained earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>

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**Auditor of State  
Betty Montgomery**

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

Franklin Township  
Warren County  
P.O. Box 364  
Franklin, Ohio 45005

To the Board of Trustees:

We have audited the accompanying financial statements of Franklin Township, Warren 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 March 20, 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 March 20, 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 March 20, 2003.

This report is intended solely 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.

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

**Betty Montgomery**  
Auditor of State

March 20, 2003



**Auditor of State  
Betty Montgomery**

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**FRANKLIN TOWNSHIP**

**WARREN 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  
APRIL 15, 2003**