



**Auditor of State
Betty Montgomery**

**MIFFLIN TOWNSHIP
PIKE COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Mifflin Township
Pike County
1588 Pinhook Road
Hillsboro, Ohio 45133

To the Board of Trustees:

We have audited the accompanying financial statements of Mifflin Township, Pike County, Ohio (the Township), as of and for the years ended December 31, 2002 and 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 of Mifflin Township, Pike County, as of December 31, 2002 and 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 May 2, 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.

Mifflin Township
Pike County
Independent Accountants' Report
Page 2

This report is intended solely for the information and use of 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

May 2, 2003

**MIFFLIN TOWNSHIP
PIKE 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>	
Cash Receipts:			
Local Taxes	\$8,713	\$16,172	\$24,885
Intergovernmental	31,198	64,866	96,064
Earnings on Investments	2,773		2,773
Other Revenue		4,100	4,100
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	42,684	85,138	127,822
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
General Government	40,964		40,964
Public Safety		7,036	7,036
Public Works		55,087	55,087
Health	215	4,527	4,742
Debt Service:			
Redemption of Principal	3,000	5,381	8,381
Interest and Fiscal Charges		1,408	1,408
Capital Outlay	20,170	20,763	40,933
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	64,349	94,202	158,551
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(21,665)	(9,064)	(30,729)
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	115,066	62,434	177,500
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$93,401</u>	<u>\$53,370</u>	<u>\$146,771</u>

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

**MIFFLIN TOWNSHIP
PIKE 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>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$9,327	\$17,643	\$26,970
Intergovernmental	25,152	64,531	89,683
Earnings on Investments	4,437		4,437
Other Revenue	1,787	2,050	3,837
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	40,703	84,224	124,927
Cash Disbursements:			
Current:			
General Government	28,418		28,418
Public Safety		5,125	5,125
Public Works	4,426	67,939	72,365
Health	220	3,652	3,872
Debt Service:			
Redemption of Principal	870	8,278	9,148
Interest and Fiscal Charges		641	641
Capital Outlay	2,183	25,147	27,330
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	36,117	110,782	146,899
Total Cash Receipts Over/(Under) Cash Disbursements	<hr/>	<hr/>	<hr/>
	4,586	(26,558)	(21,972)
Other Financing Receipts/(Disbursements):			
Proceeds of Notes		15,973	15,973
Insurance Proceeds		6,166	6,166
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	0	22,139	22,139
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>
	4,586	(4,419)	167
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	110,480	66,853	177,333
Fund Cash Balances, December 31	<hr/> \$115,066 <hr/>	<hr/> \$62,434 <hr/>	<hr/> \$177,500 <hr/>

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

**MIFFLIN TOWNSHIP
PIKE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Mifflin Township, Pike 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, cemetery maintenance, and fire protection. The Township contracts with Benton Township to provide fire 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.

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

C. Cash and Investments

The Township has one demand deposit account and no investments.

D. Fund Accounting

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

1. General Fund

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

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (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 Fund – This fund receives motor vehicle license tax money for constructing, maintaining and repairing Township roads.

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

Cemetery Fund – This fund receives levied tax money for the maintenance of the Township cemeteries.

**MIFFLIN TOWNSHIP
PIKE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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. The Township did not use the encumbrance method of accounting.

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 capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

2. EQUITY IN POOLED CASH

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

	<u>2002</u>	<u>2001</u>
Demand Deposits	<u>\$146,771</u>	<u>\$177,500</u>

Deposits: Deposits are either insured by the Federal Deposit Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Township.

At December 31, 2001 and December 31, 2002, deposits in the amount of \$42,862 and \$9,168, respectively, were not insured or collateralized, contrary to Chapter 135, Ohio Revised Code.

**MIFFLIN TOWNSHIP
PIKE 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	\$67,435	\$42,684	(\$24,751)
Special Revenue	130,170	85,138	(45,032)
Total	\$197,605	\$127,822	(\$69,783)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$188,200	\$64,349	\$123,851
Special Revenue	177,500	94,202	83,298
Total	\$365,700	\$158,551	\$207,149

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$106,500	\$40,703	(\$65,797)
Special Revenue	103,750	106,363	2,613
Total	\$210,250	\$147,066	(\$63,184)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$219,000	\$36,117	\$182,883
Special Revenue	163,100	110,782	52,318
Total	\$382,100	\$146,899	\$235,201

**MIFFLIN TOWNSHIP
PIKE 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. DEBT

Debt outstanding at December 31, 2002 was as follows:

	Principal	Interest Rate
General Obligation Note	\$13,181	6.75%

The general obligation note was for a Kubota Tractor/Loader/Backhoe purchased in 2001 through Ricer Equipment. The original loan was for \$15,973 with yearly payments of \$3,870. The Township did not purchase insurance coverage for the Kubota Tractor/Loader/Backhoe. This is in violation of the note covenant.

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

	Kubota Tractor Note
Year ending December 31:	
2003	\$3,870
2004	3,870
2005	3,870
2006	3,870
Total	\$15,480

6. RETIREMENT SYSTEM

The Ohio Public Employees Retirement System (OPERS) is a state operated, cost-sharing, multiple employer public employee retirement system. OPERS provides retirement benefits to vested employees who are eligible to retire based upon years of service. OPERS also provides survivor and disability benefits to vested employees.

**MIFFLIN TOWNSHIP
PIKE COUNTY**

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

6. RETIREMENT SYSTEM (Continued)

Contribution rates are prescribed by the Ohio Revised Code. The Township's OPERS members contributed 8.5% of their gross salaries. For 2002 and 2001, the Township contributed an amount equal to 13.55% of participants' gross salaries.

7. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Public officials' liability
- Vehicles.

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**Auditor of State
Betty Montgomery**

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

Mifflin Township
Pike County
1588 Pinhook Road
Hillsboro, Ohio 45133

To the Board of Trustees:

We have audited the accompanying financial statements of Mifflin Township, Pike County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated May 2, 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are included in the accompanying Schedule of Findings as items 2002-40766-001 through 2002-40766-004. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated May 2, 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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Township's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings as item 2002-40766-005.

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We do not consider the reportable condition described above to be a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated May 2, 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

May 2, 2003

**MIFFLIN TOWNSHIP
PIKE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001**

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

FINDING NUMBER 2002-001

Noncompliance Citation

Ohio Rev. Code Section 135.18 (specific collateral) and Section 135.181 (pooled collateral) provide that the treasurer of a political subdivision must require the depository to provide as security an amount equal to the funds on deposit at all times. Such security may consist of federal deposit insurance, surety company bonds, or pledged securities (Section 135.18).

Upon request of a treasurer no more than 4 times per year, a public depository is required to report the amount of public monies deposited by the treasurer and secured and the total value based on the valuations described above, of the pool of securities pledged to secure public monies held by the depository, including those deposited by the treasurer (Section 135.181(L)).

The bank balance on December 31, 2001 and December 31, 2002 exceeded the \$100,000 secured by the Federal Deposit Insurance Corporation. The public depository pledged specific securities for the deposits of the Township. However, the uninsured deposits exceeded the value of pledged collateral by \$42,862 and \$9,168 at December 31, 2001 and December 31, 2002, respectively. Therefore, the depository balances were not adequately secured.

We recommend the Clerk monitor the depository balance and the value of the pledged securities to ensure that adequate security is obtained for the deposits of the Township.

FINDING NUMBER 2002-002

Noncompliance Citation

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

The following exceptions to this basic requirement are provided by statute:

Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

If the amount involved is less than \$1,000 (which was increased to \$3,000 on April 7, 2003), the fiscal officer may authorize it to be paid without affirmation of the taxing authority, upon completion of the then and now certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

**MIFFLIN TOWNSHIP
PIKE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001
(Continued)**

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

**FINDING NUMBER 2002-002
(Continued)**

Noncompliance Citation (Continued)

Ohio Rev. Code Section 5705.41 (D) (Continued)

The Clerk's certification of the availability of funds was not completed for any of the disbursements during the audit period. Further, funds were not encumbered during the audit period.

We recommend the Clerk's certification be completed for any and all disbursements. Additionally, the Township should utilize purchase orders at the time of commitment, when possible, and properly record the encumbrance of funds in the appropriations ledger. This will enable the Township to better monitor its budgetary position throughout the year and ensure that expenditures do not exceed appropriations.

FINDING NUMBER 2002-003

Noncompliance Citation

Ohio Rev. Code Section 5575.01 states that for contracts for the maintenance or repair of roads, where the amount involved exceeds \$15,000, the board must advertise for bids once, not later than two weeks prior to the letting of the contract, in a newspaper published in the county and of general circulation in the township. Award must be to the lowest responsible bidder.

The Township contracted with Walton Paving for the Chip and Seal of roads within the Township. The total cost of the roads was \$25,750. This should have been bid to ensure that the Township received the lowest responsible price.

We recommend the Township advertise in a local newspaper for bids for road construction and/or repair projects that are expected to exceed \$15,000. This will help to ensure that the Township is able to obtain contracts for the lowest responsible price.

FINDING NUMBER 2002-004

Noncompliance Citation

The promissory note for the Kubota tractor/loader/backhoe, dated March 1, 2001, includes an insurance covenant. According to this document, the Township has covenanted that it shall maintain insurance at all times with respect to the Kubota tractor/loader/backhoe.

The Township did not obtain insurance coverage over the Kubota tractor/loader/backhoe. This resulted in a deficiency in meeting the insurance covenant requirements.

We recommend the Township acquire insurance coverage for the Kubota tractor/loader/backhoe.

**MIFFLIN TOWNSHIP
PIKE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001
(Continued)**

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

FINDING NUMBER 2002-005

Reportable Condition

Estimated vs. Actual Receipts

Estimated receipts exceeded actual receipts at December 31, 2001 in the following funds: General Fund by \$65,797 (162%); Gasoline Tax Fund by \$17,298 (33%); and Fire Fund by \$4,778 (55%). Estimated receipts exceeded actual receipts at December 31, 2002 in the following funds: General Fund by \$24,751 (58%); Motor Vehicle License Fund by \$11,540 (122%); Gasoline Tax Fund by \$38,610 (75%); and Road and Bridge Fund by \$409 (10%). This could result in overspending if not monitored.

We recommend the Clerk monitor estimated versus actual receipts throughout the year. If it becomes apparent that the Township is not going to receive what was estimated, the Clerk should request a reduced amended certificate of estimated resources from the County Auditor.

**MIFFLIN TOWNSHIP
PIKE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2002 AND 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2000-40766-001	Finding for Recovery issued against the Clerk in the amount of \$375.75 for overpayment of Clerk's salary.	No.	Finding was not repaid due to overpayment resulting from erroneous advice given to the Township Clerk by the Township's legal advisor.
2000-40766-002	Finding for Recovery issued against the Clerk and Trustees in the amount of \$400 for disbursement made by the Township to Boyer Funeral Home, Inc.	No.	Finding was not repaid.
2000-40766-003	Ohio Rev. Code Section 5705.41 (D) – funds were not certified by Clerk.	No.	Not Corrected. Reissued as Finding 2002-002
2000-40766-004	Ohio Rev. Code Section 135.18 and Section 135.181 – uninsured deposits exceeded the value of pledged securities.	No.	Not Corrected. Reissued as Finding 2002-001



**Auditor of State
Betty Montgomery**

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MIFFLIN TOWNSHIP

PIKE 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
JUNE 17, 2003**