



**Auditor of State
Betty Montgomery**

ST. CLAIR TOWNSHIP
BUTLER COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

St. Clair Township
Butler County
2449 Jackson Road
Hamilton, Ohio 45011

To the Board of Trustees:

We have audited the accompanying financial statements of St. Clair Township, Butler 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 and reserves for encumbrances of the Township 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 November 24, 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 of 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

November 24, 2003

**ST. CLAIR TOWNSHIP
BUTLER 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>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:					
Local Taxes	\$64,923	\$438,108	\$0	\$0	\$503,031
Intergovernmental	177,541	104,886			282,427
Special Assessments		180,208			180,208
Charges for Services		112,499			112,499
Licenses, Permits, and Fees	4,878	48,787			53,665
Fines, Forfeitures, and Penalties	35				35
Earnings on Investments	18,634	658			19,292
Other Revenue	38,280	38,479			76,759
Total Cash Receipts	<u>304,291</u>	<u>923,625</u>	<u>0</u>	<u>0</u>	<u>1,227,916</u>
Cash Disbursements:					
Current:					
General Government	249,364	344,688			594,052
Public Safety		6,852			6,852
Public Works	62,543	430,574			493,117
Health	13,314				13,314
Debt Service:					
Redemption of Principal				86,000	86,000
Interest and Fiscal Charges			24,283	24,283	48,566
Capital Outlay	35,417	104,027		11,907	151,351
Total Cash Disbursements	<u>360,638</u>	<u>886,141</u>	<u>24,283</u>	<u>122,190</u>	<u>1,393,252</u>
Total Receipts Over/(Under) Disbursements	<u>(56,347)</u>	<u>37,484</u>	<u>(24,283)</u>	<u>(122,190)</u>	<u>(165,336)</u>
Other Financing Receipts and (Disbursements):					
Transfers-In			24,556	13,141	37,697
Advances-In	97,371	97,371			194,742
Transfers-Out	(37,697)				(37,697)
Advances-Out	(97,371)	(97,371)			(194,742)
Total Other Financing Receipts/(Disbursements)	<u>(37,697)</u>	<u>0</u>	<u>24,556</u>	<u>13,141</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(94,044)</u>	<u>37,484</u>	<u>273</u>	<u>(109,049)</u>	<u>(165,336)</u>
Fund Cash Balances, January 1	<u>378,108</u>	<u>512,854</u>	<u>2,858</u>	<u>426,378</u>	<u>1,320,198</u>
Fund Cash Balances, December 31	<u>\$284,064</u>	<u>\$550,338</u>	<u>\$3,131</u>	<u>\$317,329</u>	<u>\$1,154,862</u>
Reserve for Encumbrances, December 31	<u>\$22,110</u>	<u>\$43,049</u>	<u>\$0</u>	<u>\$0</u>	<u>\$65,159</u>

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

**ST. CLAIR TOWNSHIP
BUTLER COUNTY**

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:					
Local Taxes	\$66,292	\$448,695	\$0	\$0	\$514,987
Intergovernmental	356,224	285,340			641,564
Special Assessments		10,473			10,473
Charges for Services		79,228			79,228
Licenses, Permits, and Fees	7,219	22,405			29,624
Fines, Forfeitures, and Penalties	23				23
Earnings on Investments	47,595	833			48,428
Other Revenue	49,541	69,130			118,671
Total Cash Receipts	<u>526,894</u>	<u>916,104</u>	<u>0</u>	<u>0</u>	<u>1,442,998</u>
Cash Disbursements:					
Current:					
General Government	284,865	329,631			614,496
Public Safety		10,023			10,023
Public Works	18,826	488,037			506,863
Health	17,336				17,336
Debt Service:					
Redemption of Principal			80,000		80,000
Interest and Fiscal Charges			53,073		53,073
Capital Outlay	7,507	78,114		42,251	127,872
Total Cash Disbursements	<u>328,534</u>	<u>905,805</u>	<u>133,073</u>	<u>42,251</u>	<u>1,409,663</u>
Total Receipts Over/(Under) Disbursements	<u>198,360</u>	<u>10,299</u>	<u>(133,073)</u>	<u>(42,251)</u>	<u>33,335</u>
Other Financing Receipts and (Disbursements):					
Transfers-In			135,073		135,073
Transfers-Out	(135,638)				(135,638)
Total Other Financing Receipts/(Disbursements)	<u>(135,638)</u>	<u>0</u>	<u>135,073</u>	<u>0</u>	<u>(565)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	62,722	10,299	2,000	(42,251)	32,770
Fund Cash Balances, January 1	315,386	502,556	858	468,629	1,287,429
Fund Cash Balances, December 31	<u>\$378,108</u>	<u>\$512,855</u>	<u>\$2,858</u>	<u>\$426,378</u>	<u>\$1,320,199</u>
Reserve for Encumbrances, December 31	<u>\$36,341</u>	<u>\$167,021</u>	<u>\$0</u>	<u>\$0</u>	<u>\$203,362</u>

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

**ST. CLAIR TOWNSHIP
BUTLER COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

St. Clair Township, Butler County, Ohio (the Township), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

C. Cash Deposits

The Township's funds are deposited in a "public funds NOW" checking account with a local commercial bank.

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:

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

Garbage and Waste Disposal Fund - This fund receives tax money to pay for collection and disposal of Township residents' trash.

**ST. CLAIR TOWNSHIP
BUTLER COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Debt Service Funds

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

Road Bond Retirement Fund – This fund is used to pay for the debt incurred for the construction of a maintenance building.

Fire Bond Retirement Fund – This fund is used to pay for the debt incurred for the construction of a fire house.

4. Capital Project Funds

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

Road Fund – This fund is used to account for the construction of a road maintenance building.

Fire Fund – This fund is used to account for the construction of a fire house.

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.

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

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

**ST. CLAIR TOWNSHIP
BUTLER COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Accumulated Leave

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

2. EQUITY IN POOLED CASH AND DEPOSITS

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

	2002	2001
Demand deposits	\$1,154,862	\$1,320,199

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$418,369	\$304,291	(\$114,078)
Special Revenue	971,466	923,624	(47,842)
Debt Service	134,565	24,556	(110,010)
Capital Projects	0	13,141	13,141
Total	\$1,524,400	\$1,265,612	(\$258,788)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$796,636	\$420,445	\$376,191
Special Revenue	1,484,161	929,190	554,971
Debt Service	137,424	24,283	113,141
Capital Projects	426,378	122,189	304,189
Total	\$2,844,599	\$1,496,107	\$1,348,492

**ST. CLAIR TOWNSHIP
BUTLER COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$569,992	\$526,895	(\$43,097)
Special Revenue	1,180,206	916,104	(264,102)
Debt Service	133,073	135,073	2,000
Capital Projects	31,390	0	(31,390)
Total	\$1,914,661	\$1,578,072	(\$336,588)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$885,377	\$500,512	\$384,865
Special Revenue	1,682,762	1,072,825	609,937
Debt Service	133,932	133,073	858
Capital Projects	500,018	42,251	457,767
Total	\$3,202,089	\$1,748,662	\$1,453,427

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

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

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

5. DEBT

Debt outstanding at December 31, 2002 was as follows:

	Principal	Interest Rate
General Obligation Bonds	\$752,000	5.6% to 5.9%

The general obligation bonds were issued to finance the purchase of a road maintenance building and a fire house. The bonds are collateralized solely by the Township's taxing authority.

**ST. CLAIR TOWNSHIP
BUTLER COUNTY**

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

5. DEBT (Continued)

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

	General Obligation Bonds
Year ending December 31:	
2003	\$133,719
2004	134,558
2005	133,052
2006 – 2010	536,349
Total	<u><u>\$937,678</u></u>

6. RETIREMENT SYSTEMS

The Township's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The 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, OPERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001. The Township has paid all contributions required through December 31, 2002.

7. RISK MANAGEMENT

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.

**ST. CLAIR TOWNSHIP
BUTLER COUNTY**

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

7. RISK MANAGEMENT (Continued)

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:

<u>Casualty Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$23,757,036	\$23,703,776
Liabilities	(9,197,512)	(9,379,003)
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	(1,204,326)	(647,667)
Retained earnings	<u>\$5,392,670</u>	<u>\$4,363,464</u>

8. RELATED PARTY TRANSACTIONS

A Township Trustee is the owner of two companies from which the Township acquired various items during the audit period. The Township paid \$4,413 and \$4,026 for these purchases in 2001 and 2002, respectively.



**Auditor of State
Betty Montgomery**

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

St. Clair Township
Butler County
2449 Jackson Road
Hamilton, Ohio 45011

To the Board of Trustees:

We have audited the accompanying financial statements of St. Clair Township, Butler County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated November 24, 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 November 24, 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 certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. 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. A reportable condition is described in the accompanying schedule of findings as item 2002-001.

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. However, we believe the reportable condition described above is not 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 the management of the Township in a separate letter dated November 24, 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

November 24, 2003

**ST. CLAIR TOWNSHIP
BUTLER 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

Reportable Condition

The Township has delegated emergency medical services (EMS) billing and collection services, which is a significant accounting function, to Medicount, a service organization. The Fire Department prepared individual EMS run forms which were submitted to the service organization for billing and collection. The Township Clerk received and posted payments from the service organization to the fund accounting records. However, the Township did not reconcile or monitor amounts received versus the amounts submitted to be billed and collected. Additionally, the Township did not establish procedures to determine whether the service organization had sufficient controls in place and operating effectively to reduce the risk that these services have not been completely and accurately processed in accordance with the Township's contract.

Medicount remits a list of accounts that have been paid along with a check to the Township. Medicount does not prepare an accounts receivable listing for the Township. The Township should request Medicount to revise its reporting to include an accounts receivable listing. The report should list each service provided by date, and the amounts and dates for which Medicount received payments, and accounts for which payments are still due.

The Township can monitor Medicount's reporting by comparing the EMS run forms submitted to the service organization to the receivables report, to assure all service runs are billed. The Township should reconcile payments received to payments credited on the receivables report. Finally, the Township should follow up on unpaid/delinquent claims.

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**ST. CLAIR TOWNSHIP
BUTLER 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>
2000-40409-001	Expenditures exceeded appropriations	No	Partially Corrected – reissued as a Management Letter comment
2000-40409-002	Appropriations exceeded estimated revenue	Yes	Corrected



**Auditor of State
Betty Montgomery**

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ST. CLAIR TOWNSHIP

BUTLER 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
DECEMBER 9, 2003**