



Mary Taylor, CPA
Auditor of State

LIBERTY TOWNSHIP
LOGAN COUNTY

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Mary Taylor, CPA
Auditor of State

Liberty Township
Logan County
2891 County Road 18
Bellefontaine, Ohio 43311

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

Mary Taylor

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Auditor of State

August 10, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Liberty Township
Logan County
2891 County Road 18
Bellefontaine, Ohio 43311

To the Board of Trustees:

We have audited the accompanying financial statements of Liberty Township, Logan County (the Township), as of and for the years ended December 31, 2008 and 2007. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 processes its financial transactions with 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 audit 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 § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require townships to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2008 and 2007 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2008 and 2007 or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Liberty Township, Logan County, as of December 31, 2008 and 2007, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 10, 2009, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

August 10, 2009

**LIBERTY TOWNSHIP
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Other Local Taxes	\$48,060	\$56,835	\$104,895
Licenses, Permits, and Fees	425		425
Intergovernmental	52,050	111,379	163,429
Earnings on Investments	11,955	16,356	28,311
Total Cash Receipts	<u>112,490</u>	<u>184,570</u>	<u>297,060</u>
Cash Disbursements:			
Current:			
General Government	131,212		131,212
Public Safety	12,898		12,898
Public Works		109,340	109,340
Total Cash Disbursements	<u>144,110</u>	<u>109,340</u>	<u>253,450</u>
Total Receipts Over/(Under) Disbursements	<u>(31,620)</u>	<u>75,230</u>	<u>43,610</u>
Fund Cash Balances, January 1	<u>125,215</u>	<u>706,406</u>	<u>831,621</u>
Fund Cash Balances, December 31	<u>\$93,595</u>	<u>\$781,636</u>	<u>\$875,231</u>

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

**LIBERTY TOWNSHIP
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property and Other Local Taxes	\$52,077	\$54,474		\$106,551
Licenses, Permits, and Fees	2,014			2,014
Intergovernmental	23,342	101,413	\$9,471	134,226
Earnings on Investments	18,780	20,950		39,730
Miscellaneous	2,023	4,677		6,700
Total Cash Receipts	<u>98,236</u>	<u>181,514</u>	<u>9,471</u>	<u>289,221</u>
Cash Disbursements:				
Current:				
General Government	140,138			140,138
Public Safety	10,835			10,835
Public Works		90,400		90,400
Total Cash Disbursements	<u>150,973</u>	<u>90,400</u>		<u>241,373</u>
Total Receipts Over/(Under) Disbursements	<u>(52,737)</u>	<u>91,114</u>	<u>9,471</u>	<u>47,848</u>
Other Financing Receipts / (Disbursements):				
Transfers-In		9,471		9,471
Transfers-Out			(9,471)	(9,471)
Total Other Financing Receipts / (Disbursements)		<u>9,471</u>	<u>(9,471)</u>	
Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements	(52,737)	100,585		47,848
Fund Cash Balances, January 1	<u>177,952</u>	<u>605,821</u>		<u>783,773</u>
Fund Cash Balances, December 31	<u>\$125,215</u>	<u>\$706,406</u>	<u>\$0</u>	<u>\$831,621</u>

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

**LIBERTY TOWNSHIP
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Liberty Township, Logan County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Village of West Liberty to provide fire services and ambulance services.

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

C. Cash and Investments

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively. Certificates of deposit are valued at cost.

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 reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds 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 for constructing, maintaining, and repairing Township roads and bridges.

**LIBERTY TOWNSHIP
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects. The Township's Capital Projects Fund accounts for Issue II money and Logan County sales tax money used to pay for maintaining and repairing Township roads. At December 31, 2008, the Township had \$41,838 of sales tax money available for expenditure.

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 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. Encumbrances outstanding at year end are carried over, and need not be reappropriated in the subsequent year.

A summary of 2008 and 2007 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

2. EQUITY IN POOLED DEPOSITS

The Township maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

	<u>2008</u>	<u>2007</u>
Demand deposits	\$425,231	\$531,621
Certificates of deposit	450,000	300,000
Total deposits	<u>875,231</u>	<u>831,621</u>
Total deposits and investments	<u>\$875,231</u>	<u>\$831,621</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**LIBERTY TOWNSHIP
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31 2007, and 2008 follows:

2008 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$119,062	\$112,490	(\$6,572)
Special Revenue	172,068	184,570	12,502
Total	<u>\$291,130</u>	<u>\$297,060</u>	<u>\$5,930</u>

2008 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 245,254	\$144,110	\$101,144
Special Revenue	877,498	109,340	768,158
Total	<u>\$1,122,752</u>	<u>\$253,450</u>	<u>\$869,302</u>

2007 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 85,000	\$ 98,236	\$ 13,236
Special Revenue	81,129	190,985	109,856
Capital Projects		9,471	9,471
Total	<u>\$166,129</u>	<u>\$298,692</u>	<u>\$132,563</u>

2007 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$166,128	\$150,973	\$ 15,155
Special Revenue	633,774	90,400	543,374
Capital Projects		9,471	(9,471)
Total	<u>\$799,902</u>	<u>\$250,844</u>	<u>\$549,058</u>

The Township recorded some restricted revenue in the wrong fund which violated Ohio Revised Code Section 5705.10(D). The financial statements were adjusted to correct these errors.

The actual activity in the Capital Projects Fund for 2007 is the result of audit adjustments and is not considered a budgetary noncompliance.

4. PROPERTY TAX

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

**LIBERTY TOWNSHIP
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

4. PROPERTY TAX (Continued)

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 employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which includes postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2008, members of OPERS participants contributed 10 percent of their wages. The Township contributed an amount equal to 14 percent of their wages to OPERS. For 2007, the member contribution rate was 9.5 percent and the employer rate was 13.85 percent. The Township has paid all contributions required through December 31, 2008.

6. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

7. TRANSFER

In 2006, the Township did not receive the benefit of \$9,471 of anticipated Issue II money. As a result the Special Revenue Road and Bridge Fund incurred this expenditure. During 2007, the State of Ohio reimbursed the Township for this expenditure. To show accountability, the accompanying financial statements show this money being receipted in the Capital Projects Fund and then being transferred to the Special Revenue Road and Bridge Fund.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Liberty Township
Logan County
2891 County Road 18
Bellefontaine, Ohio 43311

To the Board of Trustees:

We have audited the financial statements of Liberty Township, Logan County (the Township), as of and for the years ended December 31, 2008 and 2007 and have issued our report thereon dated August 10, 2009, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Township uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Township. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Township's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Township's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

**Internal Control over Financial Reporting
(Continued)**

We consider findings 2008-001 and 2008-002 described in the accompanying schedule of findings to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Township's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We believe the significant deficiencies described above as Findings 2008-001 and 2008-002, are also material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed an instance of noncompliance or other matter that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2008-002.

We also noted a certain noncompliance or other matter not requiring inclusion in this report that we reported to the Township's management in a separate letter dated August 10, 2009.

We intend this report solely for the information and uses of the management, and Board of Trustees. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

August 10, 2009

**LIBERTY TOWNSHIP
LOGAN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007**

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

FINDING NUMBER 2008-001

Material Weakness

Recording of Financial Activity

To assist in the effective management and reporting of financial resources, an entity should have procedures in place to help assure the proper recording of financial activity in the accounting records and financial statements.

The Township's 2008 accounting records and financial statements had revenue classification errors of \$13,774 in the General Fund and \$13,221 in the Special Revenue Funds. The Special Revenue Funds also had expenditure classification errors of \$96,811.

In 2007, the Township's 2007 accounting records and financial statements had revenue classification errors of \$8,773 in the General Fund. Financial statement adjustments, in the amount of \$5,761 for the General Fund and \$2,131 for the Special Revenue Fund, had to be made as a result of footing errors between the receipts ledger and financial statements. The beginning General Fund and Special Revenue Fund balances were overstated by \$53,176 and \$60,710, respectively.

The failure to correctly record revenues and expenditures and report fund balances may not only impact the users' understanding of the financial operations, it may also inhibit the Township's Trustees and management's ability to make sound financial decisions, may impact the Township's ability to comply with budgetary laws, and resulted in the material misstatement of the financial statements. The accompanying financial statements and accounting records have been adjusted to correctly reflect all financial activity.

The Township Fiscal Officer should review the Ohio Township Manual, the UAN Manual, and Auditor of State Audit Bulletins for guidance in the recording of revenues and expenditures. The Township's Fiscal Officer and Board of Trustees should also perform a periodic review of the financial records to help identify recording errors.

FINDING NUMBER 2008-002

Noncompliance Citation/Material Weakness

Ohio Rev. Code § 5705.10 (D) states, in part, that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose is to be paid into a special fund for such purpose.

During 2008, homestead and rollback revenues belonging to the Road and Bridge Fund were recorded in the General Fund. During 2007, State Utility Reimbursements were incorrectly recorded in the Motor Vehicle License Tax Fund instead of the General Fund and Road and Bridge Fund. In addition, personal property tax receipts were not correctly allocated between the General Fund and the Road and Bridge Fund.

**FINDING NUMBER 2008-002
(Continued)**

The Township has made the necessary adjustments to increase/decrease fund balances to properly reflect these amounts in the funds. The accompanying financial statements and the accounting records have been adjusted to reflect these receipts in the correct funds. These adjustments had the following effect upon the respective fund balances:

	<u>General</u>	<u>Road and Bridge</u>	<u>Motor Vehicle License Tax</u>
2008	(\$6,886)	\$6,886	
2007	(976)	2,292	(\$1,316)

The Fiscal Officer should utilize resources such as Chapter 1 of the Ohio Compliance Supplement, the UAN Manual, and the Ohio Township Manual to provide guidance on the recording of financial activity.

OFFICIALS' RESPONSE:

We did not receive a response from Officials to these findings.

**LIBERTY TOWNSHIP
LOGAN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-001	Ohio Rev. Code Section 5705.09(F) – failure to establish required funds.	Yes	
2006-002	Ohio Rev. Code Section 5705.36 (A)(2) – failure to amend the certificate of estimated resources.	Yes	
2006-003	Ohio Rev. Code Section 135.21 – failure to record interest in the correct funds.	Yes	
2006-004	Ohio Rev. Code Section 5705.10(D) – recorded restricted revenues in the wrong fund.	No	Repeated as finding 2008-002
2006-005	AOS Bulletin 97-002 – proper accounting for investments.	Yes	



Mary Taylor, CPA
Auditor of State

LIBERTY TOWNSHIP

LOGAN 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
SEPTEMBER 22, 2009**