



**Auditor of State
Betty Montgomery**

RUSH TOWNSHIP
SCIOTO COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Rush Township
Scioto County
24 Maple Street
McDermott, Ohio 45652

To the Board of Township Trustees:

We have audited the accompanying financial statements of the Rush Township, Scioto County, Ohio (the Township), as of and for the years ended December 31, 2003 and 2002. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

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

We believe that our audit provides a reasonable basis for our opinion.

As described 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 presents fairly, in all material respects, the combined fund cash balances of Rush Township, Scioto County, as of December 31, 2003 and 2002, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2004, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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Rush Township
Scioto County
Independent Accountants' Report
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This report is intended solely for the information and use of management, the Board of Township Trustees, and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be, and should not be used by anyone other than these specified parties.

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

Betty Montgomery
Auditor of State

June 23, 2004

**RUSH TOWNSHIP
SCIOTO COUNTY**

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

| | <u>Governmental Fund Types</u> | | | Totals (Memorandum Only) |
|--|--------------------------------|----------------------------|-----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | |
| Cash Receipts: | | | | |
| Local Taxes | \$45,992 | \$259,590 | \$ | \$305,582 |
| Intergovernmental | 36,983 | 129,188 | 47,000 | 213,171 |
| Licenses, Permits, and Fees | 13,742 | 9,271 | | 23,013 |
| Earnings on Investments | 392 | 720 | | 1,112 |
| Other Revenue | 483 | 8,083 | | 8,566 |
| | <u>97,592</u> | <u>406,852</u> | <u>47,000</u> | <u>551,444</u> |
| Total Cash Receipts | | | | |
| | <u>97,592</u> | <u>406,852</u> | <u>47,000</u> | <u>551,444</u> |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 48,203 | 829 | | 49,032 |
| Public Safety | | 147,024 | | 147,024 |
| Public Works | | 180,511 | | 180,511 |
| Health | 18,623 | 12,928 | | 31,551 |
| Debt Service: | | | | |
| Redemption of Principal | | 16,680 | | 16,680 |
| Interest and Fiscal Charges | | 2,893 | | 2,893 |
| Capital Outlay | | 20,827 | 47,000 | 67,827 |
| | <u>66,826</u> | <u>381,692</u> | <u>47,000</u> | <u>495,518</u> |
| Total Cash Disbursements | | | | |
| | <u>66,826</u> | <u>381,692</u> | <u>47,000</u> | <u>495,518</u> |
| Total Cash Receipts Over/(Under) Cash Disbursements | <u>30,766</u> | <u>25,160</u> | <u>0</u> | <u>55,926</u> |
| Fund Cash Balances, January 1 | <u>23,991</u> | <u>181,608</u> | <u>0</u> | <u>205,599</u> |
| Fund Cash Balances, December 31 | <u>\$54,757</u> | <u>\$206,768</u> | <u>\$0</u> | <u>\$261,525</u> |

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

**RUSH TOWNSHIP
SCIOTO COUNTY**

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

| | <u>Governmental Fund Types</u> | | <u>Totals</u> |
|---|--------------------------------|----------------------------|------------------------------|
| | <u>General</u> | <u>Special Revenue</u> | <u>(Memorandum Only)</u> |
| Cash Receipts: | | | |
| Local Taxes | \$45,074 | \$188,110 | \$233,184 |
| Intergovernmental | 24,694 | 118,947 | 143,641 |
| Licenses, Permits, and Fees | 13,242 | 8,506 | 21,748 |
| Earnings on Investments | 3,137 | 1,806 | 4,943 |
| Other Revenue | 1,972 | 11,750 | 13,722 |
| | <u>88,119</u> | <u>329,119</u> | <u>417,238</u> |
| Cash Disbursements: | | | |
| Current: | | | |
| General Government | 60,602 | | 60,602 |
| Public Safety | 7,946 | 228,429 | 236,375 |
| Public Works | 15,000 | 179,192 | 194,192 |
| Health | 13,915 | 11,097 | 25,012 |
| Debt Service: | | | |
| Redemption of Principal | | 1,269 | 1,269 |
| Interest and Fiscal Charges | | 19 | 19 |
| Capital Outlay | | 67,745 | 67,745 |
| | <u>97,463</u> | <u>487,751</u> | <u>585,214</u> |
| Total Cash Receipts Over/(Under) Cash Disbursements | <u>(9,344)</u> | <u>(158,632)</u> | <u>(167,976)</u> |
| Other Financing Receipts: | | | |
| Proceeds of Bonds | | 89,000 | 89,000 |
| | <u>0</u> | <u>89,000</u> | <u>89,000</u> |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements | (9,344) | (69,632) | (78,976) |
| Fund Cash Balances, January 1 | <u>33,335</u> | <u>251,240</u> | <u>284,575</u> |
| Fund Cash Balances, December 31 | <u>\$23,991</u> | <u>\$181,608</u> | <u>\$205,599</u> |

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

**RUSH TOWNSHIP
SCIOTO COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Rush Township, Scioto 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 and a publicly-elected Clerk. The Township provides general government services, including road and bridge maintenance, cemetery maintenance, and fire protection. The Township contracts with the Scioto County Sheriff's Office for police protection.

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

B. Basis of Accounting

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

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

C. Fund Accounting

The Township uses fund accounting to segregate cash 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:

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

Special Levy Fire Fund - This fund receives special levy funds for the purpose of providing fire protection services.

**RUSH TOWNSHIP
SCIOTO COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

3. Capital Projects Fund

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 Projects Fund:

Miscellaneous Capital Projects Fund - The Township received a grant from the State of Ohio for the Community Development Block Grant.

D. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund 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 canceled, and reappropriated in the subsequent year. The Township did not encumber all commitments required by Ohio law.

A summary of 2003 and 2002 budgetary activity appears in Note 3.

E. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**RUSH TOWNSHIP
SCIOTO COUNTY**

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

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 was as follows:

| | | |
|-----------------|-----------|-----------|
| | 2003 | 2002 |
| Demand deposits | \$261,525 | \$205,599 |

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

3. BUDGETARY ACTIVITY

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

2003 Budgeted vs. Actual Receipts

| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
|------------------|----------------------|--------------------|----------|
| General | \$89,494 | \$97,592 | \$8,098 |
| Special Revenue | 392,514 | 406,852 | 14,338 |
| Capital Projects | 47,000 | 47,000 | 0 |
| Total | \$529,008 | \$551,444 | \$22,436 |

2003 Budgeted vs. Actual Budgetary Basis Expenditures

| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
|------------------|----------------------------|---------------------------|-----------|
| General | \$115,947 | \$66,826 | \$49,121 |
| Special Revenue | 544,606 | 381,692 | 162,914 |
| Capital Projects | | 47,000 | (47,000) |
| Total | \$666,553 | \$495,518 | \$165,035 |

2002 Budgeted vs. Actual Receipts

| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
|-----------------|----------------------|--------------------|----------|
| General | \$73,312 | \$88,119 | \$14,807 |
| Special Revenue | 397,358 | 418,119 | 20,761 |
| Total | \$470,670 | \$506,238 | \$35,568 |

2002 Budgeted vs. Actual Budgetary Basis Expenditures

| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
|-----------------|----------------------------|---------------------------|----------|
| General | \$106,740 | \$97,463 | \$9,277 |
| Special Revenue | 559,785 | 487,751 | 72,034 |
| Total | \$666,525 | \$585,214 | \$81,311 |

Contrary to Ohio law, certain liabilities, contracts, and open purchase commitments were not certified by the Clerk prior to obligation. Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Federal Emergency Management Agency Fund by \$24,137 and the Miscellaneous Capital Projects Fund by \$47,000 for the year ended December 31, 2003.

**RUSH TOWNSHIP
SCIOTO COUNTY**

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

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the 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, 2003, was as follows:

| | Principal | Interest Rate |
|---------------------|-----------|---------------|
| Fire Equipment Bond | \$72,320 | 3.25% |

The fire equipment bond was issued to finance the purchase of a new fire tanker. The bond is collateralized by the value of the vehicle.

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

| | Fire Equipment Bond |
|--------------------------|---------------------------|
| Year ending December 31: | |
| 2004 | \$19,572 |
| 2005 | 19,573 |
| 2006 | 19,572 |
| 2007 | 19,573 |
| Total | \$78,290 |

**RUSH TOWNSHIP
SCIOTO COUNTY**

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

6. RETIREMENT SYSTEMS

The Township's elected officials and employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2003 and 2002, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 2003.

7. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

- General liability and casualty
- Vehicles
- Property
- Public officials' liability

8. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

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**Auditor of State
Betty Montgomery**

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

Rush Township
Scioto County
24 Maple Street
McDermott, Ohio 45652

To the Board of Township Trustees:

We have audited the accompanying financial statements of Rush Township, Scioto County, Ohio (the Township), as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated June 23, 2004, wherein we noted that the Township's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Township because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as items 2003-001, 2003-002, and 2003-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 23, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial 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 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 June 23, 2004.

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Rush Township
Scioto County
Independent Accountants' Report on Compliance and on
Internal Control Required by Government Auditing Standards
Page 2

This report is solely intended for the information and use of management and the Board of Township Trustees, and is not intended to be, and should not be used by anyone other than these specified parties.

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

Betty Montgomery
Auditor of State

June 23, 2004

**RUSH TOWNSHIP
SCIOTO COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2003 AND 2002**

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

FINDING NUMBER 2003-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D) states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriation fund free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

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 that 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.

Amounts of less than \$100 for counties, or less than \$1,000 (\$3,000 after April 7, 2003) for other political subdivisions, may be paid by the fiscal officer without such 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.

Seventy-five percent of expenditures tested in 2002 and sixty-seven percent of expenditures tested in 2003 were not properly certified by the Township Clerk prior to the obligation. There was no documentation that a "then and now" certificate was used and subsequently approved by the Board of Trustees within the aforementioned 30-day time period.

We recommend that no orders involving the expenditure of money be made unless the Township Clerk has certified that the amount required has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Where prior certification is not practical, we encourage the Township Clerk to utilize "then and now" certificates or blanket certificates.

**RUSH TOWNSHIP
SCIOTO COUNTY**

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

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

FINDING NUMBER 2003-002

Noncompliance Citation

Ohio Rev. Code Section 505.24 states the amount of the annual salary approved by the board shall be no more than the maximum amount that could be received annually by a trustee if the trustee were paid on a per diem basis as specified in this division, and shall be paid only from the township general fund or from such funds in proportions as the board may specify by resolution.

The Township had not adopted a resolution in either year authorizing the amounts of salaries and fringe benefits to be paid from each fund.

We recommended the Township adopt a formal resolution at the organizational meeting each year addressing the allocation of total compensation. Each resolution should address the appropriate proportions and funds from which the salaries and fringe benefits are to be paid. Benefits such as health insurance and the employer's portion of retirement and Medicare should be paid out of the same funds, and in the same proportions, as the salaries. The Board of Township Trustees retroactively adopted the aforementioned policy at their regular meeting, June 8, 2004. The necessary adjustments have been made to the Township's financial statements, as well as their financial records maintained by the clerk.

FINDING NUMBER 2003-003

Noncompliance Citation

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

For the year ended December 31, 2003, appropriations were not made for Federal Emergency Management Agency and Miscellaneous Capital Projects Funds, resulting in disbursements exceeding appropriations by \$24,137 and \$47,000, respectively.

We recommend the Township reconcile budgetary amounts posted to the ledgers with the formally adopted budgetary measures and subsequent amendments and ensure actual disbursements are within the appropriated amounts.

In addition, the Township Clerk should not certify the availability of funds and should deny payment requests exceeding appropriations.

**RUSH TOWNSHIP
SCIOTO COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2003 AND 2002**

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; |
|----------------|--|------------------|--|
| 2001-40773-001 | Ohio Rev. Code Section 5705.39, total appropriations exceeded total estimated resources. | Yes | Fully Corrected. |
| 2001-40773-002 | Ohio Rev. Code Section 5705.41 (B), disbursements exceeding appropriations. | No | Not Corrected. Reissued as Finding Number 2003-003. |
| 2001-40773-003 | Ohio Rev. Code Section 5705.41 (D), not certifying availability of funds prior to incurring an obligation. | No | Not Corrected. Reissued as Finding Number 2003-001. |



**Auditor of State
Betty Montgomery**

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RUSH TOWNSHIP

SCIOTO 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
AUGUST 5, 2004**