



Dave Yost • Auditor of State

MIDDLETON TOWNSHIP
COLUMBIANA COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Middleton Township
Columbiana County
PO Box 295
Negley, Ohio 44441

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Middleton Township, Columbiana County, Ohio (the Township), as of and for the years ended December 31, 2013 and 2012.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinions on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the Township prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Township does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis permitted is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2013 and 2012, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Middleton Township, Columbiana County as of December 31, 2013 and 2012, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2015, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Dave Yost
Auditor of State
Columbus, Ohio

April 21, 2015

**MIDDLETON TOWNSHIP
COLUMBIANA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$25,647	\$340,794	\$0	\$0	\$366,441
Licenses, Permits and Fees	15,414	0	0	0	15,414
Intergovernmental	40,526	164,922	0	0	205,448
Earnings on Investments	0	5	0	18	23
Miscellaneous	13,921	11,993	8,870	0	34,784
<i>Total Cash Receipts</i>	<u>95,508</u>	<u>517,714</u>	<u>8,870</u>	<u>18</u>	<u>622,110</u>
Cash Disbursements					
Current:					
General Government	75,588	0	0	0	75,588
Public Safety	0	104,431	0	0	104,431
Public Works	0	366,607	0	0	366,607
Health	12,125	606	0	0	12,731
Conservation-Recreation	1,170	0	0	0	1,170
Capital Outlay	672	0	325	0	997
<i>Total Cash Disbursements</i>	<u>89,555</u>	<u>471,644</u>	<u>325</u>	<u>0</u>	<u>561,524</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>5,953</u>	<u>46,070</u>	<u>8,545</u>	<u>18</u>	<u>60,586</u>
Other Financing Receipts (Disbursements)					
Sale of Capital Assets	0	0	4,908	0	4,908
Transfers In	0	0	10,000	0	10,000
Transfers Out	(10,000)	0	0	0	(10,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(10,000)</u>	<u>0</u>	<u>14,908</u>	<u>0</u>	<u>4,908</u>
<i>Net Change in Fund Cash Balances</i>	<u>(4,047)</u>	<u>46,070</u>	<u>23,453</u>	<u>18</u>	<u>65,494</u>
<i>Fund Cash Balances, January 1</i>	<u>5,706</u>	<u>124,586</u>	<u>38,335</u>	<u>5,133</u>	<u>173,760</u>
Fund Cash Balances, December 31					
Nonspendable	0	0	0	4,500	4,500
Restricted	0	170,656	52,918	651	224,225
Committed	0	0	8,870	0	8,870
Unassigned (Deficit)	1,659	0	0	0	1,659
<i>Fund Cash Balances, December 31</i>	<u>\$1,659</u>	<u>\$170,656</u>	<u>\$61,788</u>	<u>\$5,151</u>	<u>\$239,254</u>

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

MIDDLETON TOWNSHIP
COLUMBIANA COUNTY

STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Fiduciary Fund Type</u>
	<u>Agency</u>
Operating Cash Disbursements	
Supplies and Materials	\$61,940
<i>Total Operating Cash Disbursements</i>	<u>61,940</u>
<i>Operating Income (Loss)</i>	<u>(61,940)</u>
Non-Operating Receipts (Disbursements)	
Other Financing Sources	57,382
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>57,382</u>
<i>Net Change in Fund Cash Balances</i>	(4,558)
<i>Fund Cash Balances, January 1</i>	<u>4,558</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>

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

**MIDDLETON TOWNSHIP
COLUMBIANA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$25,000	\$330,024	\$0	\$0	\$355,024
Licenses, Permits and Fees	14,490	0	0	0	14,490
Intergovernmental	51,553	164,533	90,345	0	306,431
Earnings on Investments	33	6	0	2	41
Miscellaneous	5,102	4,463	0	0	9,565
<i>Total Cash Receipts</i>	<u>96,178</u>	<u>499,026</u>	<u>90,345</u>	<u>2</u>	<u>685,551</u>
Cash Disbursements					
Current:					
General Government	86,493	0	0	0	86,493
Public Safety	0	104,527	0	0	104,527
Public Works	0	365,576	0	0	365,576
Health	12,261	2,876	0	0	15,137
Conservation-Recreation	620	0	0	0	620
Capital Outlay	0	0	101,721	0	101,721
Debt Service:					
Principal Retirement	0	0	6,000	0	6,000
Interest and Fiscal Charges	0	0	360	0	360
<i>Total Cash Disbursements</i>	<u>99,374</u>	<u>472,979</u>	<u>108,081</u>	<u>0</u>	<u>680,434</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(3,196)</u>	<u>26,047</u>	<u>(17,736)</u>	<u>2</u>	<u>5,117</u>
Other Financing Receipts (Disbursements)					
Sale of Capital Assets	0	0	1,600	0	1,600
Other Financing Sources	0	2,000	0	0	2,000
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>2,000</u>	<u>1,600</u>	<u>0</u>	<u>3,600</u>
<i>Net Change in Fund Cash Balances</i>	<u>(3,196)</u>	<u>28,047</u>	<u>(16,136)</u>	<u>2</u>	<u>8,717</u>
<i>Fund Cash Balances, January 1</i>	<u>8,902</u>	<u>96,539</u>	<u>54,471</u>	<u>5,131</u>	<u>165,043</u>
Fund Cash Balances, December 31					
Nonspendable	0	0	0	4,500	4,500
Restricted	0	124,586	38,335	633	163,554
Unassigned (Deficit)	5,706	0	0	0	5,706
<i>Fund Cash Balances, December 31</i>	<u>\$5,706</u>	<u>\$124,586</u>	<u>\$38,335</u>	<u>\$5,133</u>	<u>\$173,760</u>

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

**MIDDLETON TOWNSHIP
COLUMBIANA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Fiduciary Fund Type</u>
	<u>Agency</u>
Operating Cash Disbursements	
Supplies and Materials	\$1,500
Other	10,800
	<u>12,300</u>
<i>Total Operating Cash Disbursements</i>	<u>12,300</u>
<i>Operating Income (Loss)</i>	<u>(12,300)</u>
Non-Operating Receipts (Disbursements)	
Other Financing Sources	10,800
	<u>10,800</u>
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>10,800</u>
<i>Net Change in Fund Cash Balances</i>	(1,500)
<i>Fund Cash Balances, January 1</i>	<u>6,058</u>
<i>Fund Cash Balances, December 31</i>	<u>\$4,558</u>

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

**MIDDLETON TOWNSHIP
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012**

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 Middleton Township, Columbiana 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 and cemetery maintenance. The Township contracts with the Negley Vol. Fire Dept. to provide fire services and Negley V.F.D. Emergency Medical Services, Inc., to provide ambulance services. The Columbiana County Sheriff provides police protection for Middleton Township.

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 permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

C. Deposits 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.

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 accounts for and reports all financial resources not accounted for and reported in another fund.

2. Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. 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.

**MIDDLETON TOWNSHIP
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

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

Road Levies – Two (2) voted levies which receive tax money for road repairs and equipment purchases.

Fire Levies – Three (3) voted levies used by the Township to contract for fire protection for Township residents.

3. Capital Project Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant capital project funds:

Issue II Fund - The Township received a grant from the State of Ohio in 2012 to resurface 7/10 mile of union ridge road.

Echo Dell Rd – The Township received a grant from Ohio Dept. of Natural Resources in 2013 to chip & seal 6/10 mile of Echo Dell Road located inside Beaver Creek State Park. (Work performed in 2014)

4. Permanent Funds

These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Township had the following significant permanent fund:

Cemetery Endowment Fund – This fund receives interest earned on the nonexpendable corpus from a trust agreement. These earnings are used for the general maintenance and upkeep of the Township's cemetery.

5. Fiduciary Funds

Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Township's own programs.

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Township disburses these funds as directed by the individual, organization or other government. The Township's agency fund account was in place during 2013 - 2012. Funds were provided by Chesapeake Energy for road repairs following water hauling for fracking.

MIDDLETON TOWNSHIP
COLUMBIANA COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) 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. 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 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 2013 and 2012 budgetary activity appears in Note 3.

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

MIDDLETON TOWNSHIP
COLUMBIANA COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Balance (Continued)

3. Committed

Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. 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 AND INVESTMENTS

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

	2013	2012
Demand deposits	\$234,754	\$173,818
Certificates of deposit	4,500	4,500
Total deposits	<u>239,254</u>	<u>178,318</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

**MIDDLETON TOWNSHIP
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2013 and 2012 follows:

2013 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$95,508	\$95,508	\$0
Special Revenue	517,714	517,714	0
Capital Projects	23,778	23,778	0
Permanent	18	18	0
Agency	59,182	57,382	(1,800)
Total	\$696,200	\$694,400	(\$1,800)

2013 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$101,214	\$99,555	\$1,659
Special Revenue	641,288	471,644	169,644
Capital Projects	62,113	325	61,788
Permanent	651	0	651
Agency	61,940	61,940	0
Total	\$867,206	\$633,464	\$233,742

2012 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$96,178	\$96,178	\$0
Special Revenue	501,026	501,026	0
Capital Projects	91,945	91,945	0
Permanent	2	2	0
Agency	10,800	10,800	0
Total	\$699,951	\$699,951	\$0

2012 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$106,011	\$99,374	\$6,637
Special Revenue	594,550	472,979	121,571
Capital Projects	144,817	108,081	36,736
Permanent	633	0	633
Agency	16,858	12,300	4,558
Total	\$862,869	\$692,734	\$170,135

**MIDDLETON TOWNSHIP
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax 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.

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

5. RETIREMENT SYSTEMS

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

The Ohio Revised Code also prescribes contribution rates. For 2013 and 2012, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2013.

6. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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



Dave Yost • Auditor of State

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

Middleton Township
Columbiana County
PO Box 295
Negley, Ohio 44441

To the Board of Trustees:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Middleton Township, Columbiana County, (the Township) as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements and have issued our report thereon dated April 21, 2015 wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Township's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Township's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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, opining 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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www.ohioauditor.gov

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

April 21, 2015



Dave Yost • Auditor of State

MIDDLETON TOWNSHIP

COLUMBIANA 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
MAY 28, 2015**