



**Auditor of State
Betty Montgomery**

WAYNE TOWNSHIP
PICKAWAY COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Wayne Township
Pickaway County
24737 State Route 104
Circleville, Ohio 43113

To the Board of Trustees:

We have audited the accompanying financial statements of Wayne Township, Pickaway County, Ohio, (the Township) as of and for the years ended December 31, 2002, and December 31, 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 accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Wayne Township, Pickaway County, Ohio, as of December 31, 2002, and December 31, 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 April 21, 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.

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This report is intended solely for the information and use of management, the Board of Trustees, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

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

BETTY MONTGOMERY
Auditor of State

April 21, 2003

**WAYNE TOWNSHIP
PICKAWAY 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 (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$9,970	\$11,532	\$21,502
Intergovernmental	22,402	57,495	79,897
Licenses, Permits, and Fees	2,123	0	2,123
Earnings on Investments	2,290	2,045	4,335
Other Revenue	367	682	1,049
	<u>37,152</u>	<u>71,754</u>	<u>108,906</u>
Total Cash Receipts			
	<u>37,152</u>	<u>71,754</u>	<u>108,906</u>
Cash Disbursements:			
Current:			
General Government	47,655	0	47,655
Public Safety	10,642	0	10,642
Public Works	0	61,212	61,212
Health	2,322	0	2,322
	<u>60,619</u>	<u>61,212</u>	<u>121,831</u>
Total Cash Disbursements			
	<u>60,619</u>	<u>61,212</u>	<u>121,831</u>
Total Receipts Over/(Under) Disbursements	<u>(23,467)</u>	<u>10,542</u>	<u>(12,925)</u>
Excess of Cash Receipts Over/(Under) Cash Disbursements	<u>(23,467)</u>	<u>10,542</u>	<u>(12,925)</u>
Fund Cash Balances, January 1	<u>15,084</u>	<u>202,298</u>	<u>217,382</u>
Fund Cash Balances, December 31	<u><u>(\$8,383)</u></u>	<u><u>\$212,840</u></u>	<u><u>\$204,457</u></u>

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

**WAYNE TOWNSHIP
PICKAWAY COUNTY**

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

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$12,007	\$12,526	\$24,533
Intergovernmental	29,639	57,505	87,144
Licenses, Permits, and Fees	1,251	0	1,251
Earnings on Investments	4,433	4,223	8,656
Other Revenue	693	0	693
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	48,023	74,254	122,277
Cash Disbursements:			
Current:			
General Government	61,833	0	61,833
Public Safety	12,354	0	12,354
Public Works	0	48,712	48,712
Health	2,101	0	2,101
Capital Outlay	627	0	627
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	76,915	48,712	125,627
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	(28,892)	25,542	(3,350)
Excess of Cash Receipts Over/(Under) Cash Disbursements	(28,892)	25,542	(3,350)
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	43,976	176,756	220,732
Fund Cash Balances, December 31	<hr/>	<hr/>	<hr/>
	\$15,084	\$202,298	\$217,382

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

**WAYNE TOWNSHIP
PICKAWAY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Wayne Township, Pickaway County, (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides road and bridge maintenance, and cemetery maintenance. The Township contracts with the Village of Williamsport to provide fire services and with Pickaway Plains Ambulance Service for emergency medical care.

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

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 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 Fund:

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

**WAYNE TOWNSHIP
PICKAWAY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, and object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and re-appropriated in the subsequent year. The Township did not encumber all purchase commitments required by Ohio Revised Code 5705.41(D).

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

F. Property, Plant and Equipment

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

2. EQUITY IN POOLED CASH

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

	<u>2002</u>	<u>2001</u>
Demand deposits	\$44,457	\$77,382
Certificates of deposit	160,000	140,000
Total deposits	<u>\$204,457</u>	<u>\$217,382</u>

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

**WAYNE TOWNSHIP
PICKAWAY COUNTY**

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2002 and December 31, 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$47,100	\$37,152	(\$9,948)
Special Revenue	82,000	71,754	(10,246)
Total	\$129,100	\$108,906	(\$20,194)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$67,900	\$60,619	\$7,281
Special Revenue	248,500	61,212	187,288
Total	\$316,400	\$121,831	\$194,569

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$56,998	\$48,023	(\$8,975)
Special Revenue	93,353	74,254	(19,099)
Total	\$150,351	\$122,277	(\$28,074)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$101,800	\$76,915	\$24,885
Special Revenue	245,000	48,712	196,288
Total	\$346,800	\$125,627	\$221,173

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 payments, the first half is due December 31. The second half payment is due the following June 20.

**WAYNE TOWNSHIP
PICKAWAY COUNTY**

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

4. PROPERTY TAX (Continued)

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 SYSTEM

The Township's 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 2002 and 2001, members of 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, 2002.

6. 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.

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.

**WAYNE TOWNSHIP
PICKAWAY COUNTY**

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

RISK MANAGEMENT (Continued)

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	<u>9,197,512</u>	<u>(9,379,003)</u>
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	<u>(1,204,326)</u>	<u>(647,667)</u>
Retained earnings	<u>\$5,392,670</u>	<u>\$4,363,464</u>

7. DEFICIT CASH FUND BALANCE - GENERAL FUND

With the correction of an illegal advance from the Special Revenue Fund to the General Fund, the General Fund at December 31, 2002 is in a deficient cash position. General Fund resources pay for vital general government, public safety and health services. The Township has implemented the following to bring the fund into a positive cash position within the next operating cycle:

- a) The Township has posted the adjustment to its financial records and has notified the County Budget Commission of the change in resources for the ensuing budget year; and
- b) In compliance with Ohio budgetary law, the Township budget was brought into balance and certified by the County Budget Commission; appropriations do not exceed amended estimated available resources.

The Board believes these events will enhance the Township's ability in bring the General Fund into a positive cash position.

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**Auditor of State
Betty Montgomery**

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

Wayne Township
Pickaway County
24737 State Route 104
Circleville, Ohio 43113

To the Board of Trustees:

We have audited the accompanying financial statements of Wayne Township, Pickaway County, Ohio, (the Township) as of and for the years ended December 31, 2002, and December 31, 2001, and have issued our report thereon dated April 21, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2002--001 through 2002-003. We also noted immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 21, 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. 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 a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Township in a separate letter dated April 21, 2003.

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Wayne Township
Pickaway County
Independent Accountants' Report on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use 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

April 21, 2003

**WAYNE TOWNSHIP
PICKAWAY COUNTY**

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

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER	2002-001
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Unauthorized Advance- \$25,000

Auditor of State Bulletin 97-003, (the Bulletin) based in part on the provisions of Ohio Rev. Code Sections 5705.10, 5705.14, 5705.15, 5705.16, and 5705.41 sets forth the requirements for inter-fund advances and provides guidance for recording such transactions. Interfund cash advances are subject to several requirements. In part, the applicable requirements follow:

- In order to advance cash from one fund to another, there must be statutory authority to use the money in the fund advancing the cash (the “creditor” fund) for the same purpose for which the fund receiving the cash (the “debtor” fund) was established; and,
- the reimbursement from the debtor fund to the creditor fund must not violate any restriction on use of the money to be used to make the reimbursement; and,
- advances must be approved by a formal resolution of the taxing authority of the subdivision which must include a specific statement that the transaction is an advance of cash, and an indication of the fund from which it is expected that repayment will be made.

The Township made an inter-fund cash advance of \$25,000 in fiscal year 2001 from the Gasoline Tax Fund, a Special Revenue fund, the creditor fund, to the General Fund, the debtor fund.

Although statutory authority does not prohibit the reimbursement of this advance from the debtor fund to the creditor fund, statutory authority does restrict gasoline tax receipts to road maintenance and repair purposes. There is no indication the advance was used to finance such maintenance or repair as expended from the General Fund. No resolution was made by the taxing authority to authorize the advance of funds or to indicate when such funds would be repaid. The Township did not adjust its unencumbered cash balance on the certificate of estimated resources for either the General or Gasoline Tax Funds in anticipation of the advance repayment in fiscal year 2002, as further discussed in the Bulletin.

We recommend the Township make advances in compliance with Auditor of State Bulletin 97-003.

The Township has made an adjustment as reflected in the accompanying financial statements. As a result of this required adjustment, the General Fund has a deficit cash balance of \$8,383 at December 31, 2002, contrary to Ohio Rev. Code Section 5705.10.

**WAYNE TOWNSHIP
PICKAWAY COUNTY**

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

FINDING NUMBER	2002-002
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Fiscal Officer Certification

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

- Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Township may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid;
- If the amount involved is less than \$1,000, the fiscal officer may authorize it to be paid without the affirmation of the Board of Trustees. Effective April 7, 2003, this amount increased to \$3,000.

The Township failed to certify expenditures at the time of the purchase commitment in forty-eight percent of the expenditures examined. There was no evidence to suggest the Township used a "then and now" certificate in any of these circumstances.

We recommended the Township obtain certification prior to the purchase commitment, or issue a "Then and Now" certificate as allowed under this Section.

FINDING NUMBER	2002-003
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Competitive Bidding- Lloyd, Porter & Porter Paving, Inc.

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

In 2001, Lloyd, Porter & Porter Paving, Inc., was granted a contract to perform maintenance and repair work for a Township road project. According to Township officials, an estimate was given by Lloyd, Porter & Porter Paving, Inc. of \$29,457 as an unsolicited bid. The Township provided no evidence to suggest other contractors submitted any such estimate, or that the project was advertised or otherwise competitively bid.

At completion of the project, the Township received an invoice from Lloyd, Porter & Porter Paving, Inc. dated August 14, 2001, for \$28,587. A check was written on August 31, 2001, for \$28,587 (check number 4118) which was subsequently voided. Three separate checks were later written totaling \$28,587, each payment under \$15,000. These checks are summarized in the table below:

WAYNE TOWNSHIP
PICKAWAY COUNTY

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

FINDING NUMBER (Continued)	2002-003
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Competitive Bidding- Lloyd, Porter & Porter Paving, Inc. (Continued)

Payee	Invoice Date	Check Number	Amount
Lloyd, Porter & Porter, Inc.	Sept 10, 2001	#4120	\$10,939
P.P.L Trucking	Sept 11, 2001	#4121	12,712
P.L.P. Materials	Sept 11, 2001	#4122	4,936
Total			\$28,587

According to a company representative, these companies individually provided service to the other affiliated members. Lloyd, Porter & Porter, Inc. avails engineering service and labor; P.P.L Trucking, hauls material and supplies to the work sites; and, P.L.P Materials sells material and supplies to Lloyd, Porter and Porter, Inc

We recommend the Township subject road repair and maintenance contracts in excess of \$15,000 to bid in accordance with Ohio Rev. Code Section 5575.01.



**Auditor of State
Betty Montgomery**

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WAYNE TOWNSHIP

PICKAWAY 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 21, 2003**