



Mary Taylor, CPA
Auditor of State

MIAMI TOWNSHIP
GREENE COUNTY

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Mary Taylor, CPA

Auditor of State

Miami Township
Greene County
225 Corry Street
Yellow Springs, Ohio 45387

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.

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

Mary Taylor, CPA
Auditor of State

December 1, 2008

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Miami Township
Greene County
225 Corry Street
Yellow Springs, Ohio 45387

To the Board of Trustees:

We have audited the accompanying financial statements of Miami Township, Greene County, (the Township) as of and for the year ended December 31, 2006. 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 require 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 year ended December 31, 2006 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, 2006, or its changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Miami Township, Greene County, as of December 31, 2006, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 2, the Township reclassified the Grinnell Cemetery fund as a special revenue fund.

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 December 1, 2008, 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.



Mary Taylor, CPA
Auditor of State

December 1, 2008

**MIAMI TOWNSHIP
GREENE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<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	\$68,559	\$371,018		\$439,577
Intergovernmental	214,730	154,956		369,686
Charges for Services		2,659		2,659
Licenses, Permits, and Fees	1,349	4,537		5,886
Earnings on Investments	24,290	4,457		28,747
Other Revenue		2,491		2,491
Total Cash Receipts	<u>308,928</u>	<u>540,118</u>		<u>849,046</u>
Cash Disbursements:				
Current:				
General Government	125,285			125,285
Public Safety	134	474,541		474,675
Public Works	946	132,918		133,864
Health	12,574			12,574
Capital Outlay	18,676	4,226	\$111,932	134,834
Total Cash Disbursements	<u>157,615</u>	<u>611,685</u>	<u>111,932</u>	<u>881,232</u>
Total Receipts Over/(Under) Disbursements	<u>151,313</u>	<u>(71,567)</u>	<u>(111,932)</u>	<u>(32,186)</u>
Other Financing Receipts and (Disbursements):				
Sale of Capital Assets		1,000		1,000
Transfers-In		66,736	41,418	108,154
Transfers-Out	(101,418)		(6,736)	(108,154)
Other Financing Sources	16,087	13,039		29,126
Total Other Financing Receipts/(Disbursements)	<u>(85,331)</u>	<u>80,775</u>	<u>34,682</u>	<u>30,126</u>
Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	65,982	9,208	(77,250)	(2,060)
Fund Cash Balances, January 1 (Restated - Note 2)	<u>113,335</u>	<u>209,835</u>	<u>119,840</u>	<u>443,010</u>
Fund Cash Balances, December 31	<u><u>\$179,317</u></u>	<u><u>\$219,043</u></u>	<u><u>\$42,590</u></u>	<u><u>\$440,950</u></u>

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

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**MIAMI TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006**

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 Miami Township, Greene 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'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

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.

Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

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 private-purpose 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.

Fire Special Levy Fund- This fund receives property tax money to provide fire protection and emergency services to Township residents.

**MIAMI TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

3. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds. The Township had the following significant Capital Project Funds:

Capital Fund – Estate Money - This fund received transfers of estate money received by the Township which is being accumulated and used primarily for the purchase of farmland preservation easements.

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 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 the unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated in the subsequent year. The Township had no outstanding encumbrances at year end.

A summary of 2006 budgetary activity appears in Note 4.

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.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**MIAMI TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006
(Continued)**

2. CHANGE IN BASIS OF ACCOUNTING

In 2005, the Township reported the Grinnell Cemetery fund as a nonexpendable trust (fiduciary) fund on the financial statements. For 2006, the Township has reclassified this fund and reported it as a special revenue fund on the financial statements since a trust agreement could not be located by the Township.

3. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2006
Demand deposits	\$ 1,380
STAR Ohio	439,570
Total Investments	439,570
Total Deposits and Investments	\$440,950

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

Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

4. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2006 follows:

2006 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$314,838	\$325,015	\$10,177
Special Revenue	587,562	620,893	\$33,331
Capital Projects	13,842	41,418	\$27,576
Total	\$916,242	\$987,326	\$71,084

2006 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$364,989	\$259,033	\$105,956
Special Revenue	784,177	611,685	172,492
Capital Projects	118,668	118,668	
Total	\$1,267,834	\$989,386	\$278,448

**MIAMI TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006
(Continued)**

5. 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.

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.

6. RETIREMENT SYSTEMS

The Township's certified fire fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2006, OP&F participants contributed 10% of their wages. For 2006, the Township contributed to OP&F an amount equal to 24% of full-time fire fighters' wages. For 2006, OPERS members contributed 9% of their gross salaries and the Township contributed an amount equaling 13.7% of participants' gross salaries. The Township has paid all contributions required through December 31, 2006.

7. RISK MANAGEMENT

A. Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

8. RELATED PARTY TRANSACTION

On December 11, 2006, the Township contributed \$84,356 from the Capital Projects – Estate Tax Fund to the Tecumseh Land Trust. These funds were used along with other funds provided by Mr. Lamar Spracklen (Miami Township Trustee) and the Federal Government to purchase a conservation easement on 85 acres of Mr. Spracklen's farmland. The landowner is now obligated to keep this land for farm use until the easement is terminated.

Mr. Spracklen abstained from voting on this matter which was passed on May 1, 2006.



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*

Miami Township
Greene County
225 Corry Street
Yellow Springs, Ohio 45387

To the Board of Trustees:

We have audited the financial statements of Miami Township (the Township) as of and for the year ended December 31, 2006, and have issued our report thereon dated December 1, 2008 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 and reclassified the Grinnell Cemetery fund. 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 certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

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.

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

We consider the following deficiencies described in the accompanying schedule of findings to be significant deficiencies in internal control over financial reporting: 2006-001 through 2006-003.

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. However, of the significant deficiencies described above, we believe findings number 2006-001 and 2006-002 are also material weaknesses.

We also noted certain matters that we reported to the Township's management in a separate letter dated December 1, 2008.

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

We did note certain noncompliance or other matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated December 1, 2008.

The Township's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Township's responses and, accordingly, we express no opinion on them.

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



Mary Taylor, CPA
Auditor of State

December 1, 2008

**MIAMI TOWNSHIP
GREENE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2006**

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

FINDING NUMBER 2006-001

Material Weakness - Bank to Book Reconciliations

The Township did not reconcile its investment accounts. In some instances, the Township's monthly bank reconciliations did not contain all of the outstanding items, which caused the bank and book balances to not reconcile properly.

The Township did not post any interest during September 2006 (for the month of August) nor did this ever appear as a reconciling item on the monthly bank reconciliation. In addition, a 2006 bank transfer from the Star Ohio Account to the checking account, in the amount of \$14,509, was only posted as \$10,000 in the investment activity report in the system. This created a \$4,509 reconciling item between the bank and the book that was never recorded.

The recalculated variances at December 31, 2006 indicated bank carrying balances in excess of book balances by \$1,614 for both years. The variance included \$476 in unknown outstanding checks which have been carried over for more than 10 years and unrecorded revenue transaction of \$1,138 that have been carried over from year to year since at least 2004. The unknown outstanding checks should be written off and the unrecorded revenue transactions should be posted to the General fund.

The failure to correctly post all financial activity and properly reconcile the bank to the book could result in incorrect information being presented to the users of the financial statements and did not allow for accurate financial information for decision making.

The monthly reconciliations should include all accounts and investments of the Township and all differences between the book and bank balances should be identified, followed up on, and corrected as deemed necessary. Also, personnel independent of the record keeping process should perform detailed documented reviews of the reconciliations and any discrepancies should be investigated and resolved. Finally, the Trustees should review and approve the monthly reconciliations and bring any questions to the attention of the Fiscal Officer.

Officials Response:

The Fiscal Officer recognizes the recommendation to reconcile the Township's investment account with StarOhio and will do so from here thereon. The interest unrecorded in September of '06 had been posted. The \$476 in unknown revenue transaction and \$1138 in outstanding checks has been corrected. The \$476 was posted to the General Fund and the outstanding checks will be written off and posted to the General Fund.

FINDING NUMBER 2006-002

Material Weakness - Improper Classification of Revenues

The Township did not properly classify public deregulation receipts, permissive tax receipts, homestead/rollback receipts, and refunds of current as well as prior year expenses on its ledgers and annual report, which resulted in misclassified revenue in the General Fund and Special Revenue Funds. In addition, this resulted in overstated revenue and expenditures in the Special Revenue Funds on the financial statements. The financial statements have been adjusted to correct the overstatement of revenue and expenditures in the Special Revenue Funds.

**FINDING NUMBER 2006-002
(Continued)**

Incorrect classification of receipts and refunds restricts the Township's ability to make informed decisions due to a lack of comparability of revenue between periods. The Township should develop and implement procedures to provide for accurate reporting of financial activity.

Officials Response:

It was not the intention of the Fiscal Officer to improperly classify revenues. She did contact the County Auditor's office for clarification on how to classify the public deregulation and homestead/rollback receipts. She did what she was told to do and apparently made an error. The Fiscal Officer will develop and implement procedures to eliminate this problem in the future.

FINDING NUMBER 2006-003

Significant Deficiency - Fund Classifications

Governmental accounting requires funds with a trust agreement and principal that cannot be spent to be classified as either a permanent fund or a private purpose trust fund depending on whether the income derived from the principal is to benefit the entity's own operations or to benefit individuals, private organizations, or other governments. If there is a trust agreement and both the principal and income can be spent, the fund should be classified as either a special revenue fund or a private purpose trust depending on whether or not the money is to benefit the entity's own operations or to benefit individuals, private organizations, or other governments. Absent a trust agreement, contributions with a restricted purpose should be classified as a special revenue fund.

The Township classified the Grinnell Cemetery Trust Fund as a fiduciary trust fund in 2006. However, a trust agreement could not be located for this fund by the Township. Therefore, this fund should be reported as a special revenue fund.

The accompanying financial statements have been adjusted to correctly classify this fund. In addition, all interest credited to this fund in 2006 was reclassified to the General Fund since all interest earned must be credited to the general fund of the subdivision except in certain situations. The adjustments made to reclassify this activity were as follows:

Special Revenue Fund Type Beginning Fund Balance	\$2,745
Fiduciary Fund Beginning Fund Balance	(2,745)
General Fund – Earnings on Investments	125
Fiduciary Fund – Earnings on Investments	(125)

Failure to prepare financial statements that correctly classify funds used by the Township could result in incorrect information being presented to the users of the Township's financial statements. The Township Fiscal Officer should review governmental accounting resources such as the Ohio Township Manual, the UAN Manual and Auditor of State Bulletin 2005-005 to further the understating of fund classifications.

Officials Response:

The Grinnell Cemetery Trust Fund has been reclassified as a Special Revenue Fund and monies have been transferred accordingly.

MIAMI TOWNSHIP
GREENE COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2006

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2005-001	ORC Sec. 5705.41(B) – Expenditures Exceeded Appropriations	No	Partially Corrected, included in separate letter to management.



Mary Taylor, CPA
Auditor of State

MIAMI TOWNSHIP

GREENE 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
FEBRUARY 24, 2009**