

PAINT TOWNSHIP  
ROSS COUNTY, OHIO

Audited Financial Statements

For the Years Ended December 31, 2005 and 2004





# Mary Taylor, CPA

Auditor of State

Board of Trustees  
Paint Township  
12237 State Route 41 South  
Greenfield, Ohio 45123

We have reviewed the *Independent Auditor's Report* of Paint Township, Ross County, prepared by Van Krevel & Company, for the audit period January 1, 2004 through December 31, 2005. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Paint Township is responsible for compliance with these laws and regulations.

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

Mary Taylor, CPA  
Auditor of State

March 15, 2007

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Van Krevel & Company  
5201 Indian Hill Road  
Dublin, Ohio 43017

Independent Auditor's Report

To the Board of Trustees  
Paint Township  
Ross County  
12237 State Route 41 South  
Greenfield, Ohio 45123

We have audited the accompanying financial statements of Paint Township, Ross County, Ohio (the Township) as of and for the years ended December 31, 2005 and 2004. 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 audits.

We conducted our audits 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 audits 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. We believe that our audits provide 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 the State of Ohio 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 accounting principles generally accepted in the United States of America, we presume they are material.

Revisions to GAAP would require the Township to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2005 and 2004. Instead of the combined funds accompanying the financial statements present for 2005 and 2004, the revisions require presenting entity wide statements and also presenting its larger (i.e., major) funds separately for 2005 and 2004. While the Township does not follow GAAP, generally accepted auditing standards require us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of the State of Ohio permits, but does not require townships to reformat their statements. The Township has elected not to reformat its statements. Since this Township does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts are materially misstated under the accounting basis the Auditor of the State of Ohio permits. Our opinion on the fair presentation of the amounts reported pursuant to the non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matters discussed in the preceding two paragraphs, the financial statements referred to above 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, 2005 and 2004, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Paint Township, Ross County, as of December 31, 2005 and 2004, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

The aforementioned revision to generally accepted accounting principles also requires the Township to include Management's Discussion and Analysis for the years ended December 31, 2005 and 2004. 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 8, 2006, 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 testing of internal control over financial reporting and compliance and the results of that testing. It does not opine on the internal control over financial reporting or on compliance. 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.

/s/ Van Krevel & Company  
Dublin, Ohio

December 8, 2006



Paint Township  
Ross County, Ohio

Combined Statement of Cash Receipts, Cash Disbursements  
and Changes in Fund Cash Balances  
All Governmental Fund Types  
For the Year Ended December 31, 2005

	<u>Governmental Fund Types</u>		<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Memorandum Only</u>
Cash Receipts:			
Property and Other Local Taxes	\$ 10,162	\$ 32,287	\$ 42,449
Intergovernmental	48,244	89,286	137,530
Earnings on Investments	1,195	556	1,751
Miscellaneous	<u>45</u>	<u>45</u>	<u>45</u>
Total Cash Receipts	<u>59,646</u>	<u>122,129</u>	<u>181,775</u>
Cash Disbursements:			
Current:			
General Government	54,340		54,340
Public Safety	300	16,110	16,410
Public Works		78,650	78,650
Capital Outlay	<u>7,725</u>	<u>7,725</u>	<u>7,725</u>
Total Cash Disbursements	<u>62,365</u>	<u>94,760</u>	<u>157,125</u>
Total Receipts Over (Under) Disbursements	(2,719)	27,369	24,650
Other Financing Receipts (Disbursements)			
Advances In	225	225	450
Advances Out	<u>(225)</u>	<u>(225)</u>	<u>(450)</u>
Total Other Financing Receipts (Disbursements)	0	0	0
Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements	(2,719)	27,369	24,650
Fund Cash Balances, January 1	<u>23,543</u>	<u>89,234</u>	<u>112,777</u>
Fund Cash Balances, December 31	<u>\$ 20,824</u>	<u>\$116,603</u>	<u>\$137,427</u>
Reserve for Encumbrances, December 31	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Paint Township  
Ross County, Ohio

Combined Statement of Cash Receipts, Cash Disbursements  
and Changes in Fund Cash Balances  
All Governmental Fund Types  
For the Year Ended December 31, 2004

	<u>Governmental Fund Types</u>			<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Memorandum Only</u>
Cash Receipts:				
Property and Other Local Taxes	\$ 9,724	\$ 31,561	\$	\$ 41,285
Intergovernmental	69,408	81,455	18,750	169,613
Earnings on Investments	715	394		1,109
Miscellaneous	<u>1,435</u>	<u>375</u>		<u>1,810</u>
Total Cash Receipts	<u>81,282</u>	<u>113,785</u>	<u>18,750</u>	<u>213,817</u>
Cash Disbursements:				
Current:				
General Government	62,530			62,530
Public Safety	5,213	17,842		23,055
Public Works		93,797		93,797
Capital Outlay	<u>21,515</u>		<u>18,750</u>	<u>40,265</u>
Total Cash Disbursements	<u>89,258</u>	<u>111,639</u>	<u>18,750</u>	<u>219,647</u>
Total Receipts Over (Under) Disbursements	(7,976)	2,146	0	(5,830)
Other Financing Receipts:				
Sale of Fixed Assets	<u>0</u>	<u>3,900</u>	<u>0</u>	<u>3,900</u>
Total Other Financing Receipts	<u>0</u>	<u>3,900</u>	<u>0</u>	<u>3,900</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(7,976)	6,046	0	(1,930)
Fund Cash Balances, January 1	<u>31,519</u>	<u>83,188</u>		<u>114,707</u>
Fund Cash Balances, December 31	<u>\$ 23,543</u>	<u>\$ 89,234</u>	<u>\$ 0</u>	<u>\$112,777</u>
Reserve for Encumbrances, December 31	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Paint Township  
Ross County, Ohio

Notes to the Financial Statements  
December 31, 2005 and 2004

**1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A Description of the Entity**

Paint Township, Ross County, Ohio (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. The Township contracts with the City of Greenfield to provide fire services and with Greenfield Area Life Squad to provide ambulance services.

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 the State of Ohio, 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 the State of Ohio.

**C Cash and Investments**

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

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

**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.

Paint Township  
Ross County, Ohio

Notes to the Financial Statements  
December 31, 2005 and 2004

**1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**D Fund Accounting** (continued)

2 Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than those 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 monies to pay for constructing, maintaining and repairing Township roads and bridges.

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

*Special Levy Fund* - This fund receives property tax monies to pay for contracting fire and ambulance services to the citizens of the Township.

**3 Capital Projects Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant Capital Projects Fund.

*Issue II Fund* - This fund is used to record on-behalf payments received from the County to construct and repair roads within the Township

**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, or 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. Unencumbered appropriations lapse at year end.

2 Estimated Resources

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

Paint Township  
Ross County, Ohio

Notes to Financial Statements  
December 31, 2005 and 2004

**1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**E Budgetary Process** (continued)

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.

A summary of the 2005 and 2004 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 in the accompanying financial statements.

**2 EQUITY IN POOLED CASH AND INVESTMENTS**

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

	<u>2005</u>	<u>2004</u>
Demand Deposits	\$111,630	\$ 80,763
Star Ohio	<u>25,797</u>	<u>32,014</u>
Total Deposits	<u>\$137,427</u>	<u>\$112,777</u>

Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Township.

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

Paint Township  
Ross County, Ohio

Notes to Financial Statements  
December 31, 2005 and 2004

**3 BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2005 and 2004, are as follows:

2005 Budgeted vs. Actual Receipts

	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 54,247	\$ 59,871	\$ 5,624
Special Revenue	<u>88,007</u>	<u>122,354</u>	<u>34,347</u>
Total	<u>\$142,254</u>	<u>\$182,225</u>	<u>\$39,971</u>

2005 Budgeted vs. Actual Budgetary Basis Expenditures

	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 74,825	\$ 62,590	\$12,235
Special Revenue	<u>120,762</u>	<u>94,985</u>	<u>25,777</u>
Total	<u>\$195,587</u>	<u>\$157,575</u>	<u>\$38,012</u>

2004 Budgeted vs. Actual Receipts

	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 72,311	\$ 81,282	\$ 8,971
Special Revenue	84,755	117,685	32,930
Capital Projects	<u>17,500</u>	<u>18,750</u>	<u>1,250</u>
Total	<u>\$174,566</u>	<u>\$217,717</u>	<u>\$43,151</u>

2004 Budgeted vs. Actual Budgetary Basis Expenditures

	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$103,746	\$ 89,258	\$14,488
Special Revenue	123,841	111,639	12,202
Capital Projects	<u>0</u>	<u>18,750</u>	<u>(18,750)</u>
Total	<u>\$227,587</u>	<u>\$219,647</u>	<u>\$7,940</u>

Paint Township  
Ross County, Ohio

Notes to Financial Statements  
December 31, 2005 and 2004

#### 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.

Tangible personal property tax is assessed by the property owners, who must file a list of such property with the County by April 30 each year.

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 post-retirement 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 2005 and 2004, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2005 and 2004. The Township has paid all contributions required through December 31, 2005.

#### 6 RISK MANAGEMENT

The Township is exposed to various risks of property and casualty losses and injuries to employees.

The Township insures against injuries to employees through the Ohio Bureau of Workers' Compensation.

The Government 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 townships 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 occurrence, including claim adjustment expenses. OTARMA pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000 up to \$1,750,000 per claim and \$10,000,000 in the aggregate per year. Townships can elect additional coverage from \$2,000,000 to \$12,000,000 with the General Reinsurance Corporation through contracts with OTARMA.

If losses exhaust OTARMA's retained earnings, APEEP provides *excess of funds available* coverage up to \$5,000,000 per year, subject to a per claim limit of \$2,000,000.

Paint Township  
Ross County, Ohio

Notes to Financial Statements  
December 31, 2005 and 2004

**6 RISK MANAGEMENT** (continued)

Property Coverage

Through 2004, OTARMA retained property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsured losses exceeding \$100,000 up to \$500,000,000 per occurrence. APEEP's Guarantee Fund was responsible for losses and loss adjustment expenses exceeding operating contributions.

Beginning in 2005, Travelers reinsures specific losses exceeding \$250,000 up to \$600,000,000 per occurrence. APEEP reinsures members for specific losses exceeding \$100,000 up to \$250,000 per occurrence, subject to an annual aggregate loss payment. Travelers provides aggregate stop loss coverage based upon the combined members' total insurable value. If the stop loss is reached by payment of losses between \$100,000 and \$250,000, Travelers will reinsure specific losses exceeding \$100,000 up to their \$600,000,000 per occurrence limit. The aggregate stop loss limit for 2005 was \$1,682,589.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claim payments on covered losses. Claims exceeding coverage limits are the obligations of the respective township.

Property and casualty settlements did not exceed insurance coverage for the past three fiscal years.

Members may withdraw on each anniversary of the date they joined OTARMA. They must provide written notice to OTARMA 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's premium. Also, upon withdrawal, payments for all property and casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the withdrawal.

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, 2005 and 2004:

<u>Casualty Coverage</u>	<u>2005</u>	<u>2004</u>
Assets	\$30,485,638	\$28,132,620
Liabilities	<u>(12,344,576)</u>	<u>(11,086,379)</u>
Retained Earnings	<u>\$18,141,062</u>	<u>\$17,046,241</u>
<u>Property Coverage</u>	<u>2005</u>	<u>2004</u>
Assets	\$ 9,177,796	\$ 7,588,343
Liabilities	<u>(1,406,031)</u>	<u>(543,176)</u>
Retained Earnings	<u>\$ 7,771,765</u>	<u>\$ 7,045,167</u>

The Casualty Coverage assets and retained earnings above include approximately \$11.6 million and \$10.3 million of unpaid claims to be billed to approximately 950 member townships in the future, as of December 31, 2005 and 2004, respectively. OTARMA will collect these amounts in future annual premium billings when OTARMA's related liabilities are due for payment. The Townships's share of these unpaid claims is approximately \$6,416.



Van Krevel & Company  
5201 Indian Hill Road  
Dublin, Ohio 43017

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees  
Paint Township  
Ross County, Ohio  
12237 State Route 41 South  
Greenfield, Ohio 45123

We have audited the financial statements of Paint Township, Ross County, Ohio (the Township) as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated December 8, 2006, wherein we noted that the Township followed accounting practices the Auditor of the State of Ohio prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audits 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.

Internal Control Over Financial Reporting

In planning and performing our audits, 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 an opinion on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level of risk that misstatements caused by error or fraud 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 operations 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 December 8, 2006.

Paint Township  
Ross County, Ohio  
Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With Government Auditing Standards

Compliance and Other Matters

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, contract and grant agreements, non-compliance 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 audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

/s/ Van Krevel & Company  
Dublin, Ohio

December 8, 2006



**Mary Taylor, CPA**  
Auditor of State

**PAINT TOWNSHIP**

**ROSS 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  
MARCH 29, 2007**