



Dave Yost • Auditor of State

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Williamsburg Township
Clermont County
4025 Alexander Lane
Batavia, Ohio 45103

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of Williamsburg Township, Clermont County, Ohio (the Township) as of and for the s ended December 31, 2017 and 2016.

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 such 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 Opinion 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 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, 2017 and 2016, and the respective changes in financial position thereof for the s then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of Williamsburg Township, Clermont County, Ohio as of December 31, 2017 and 2016, for the s 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 June 12, 2018, 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

June 12, 2018

Williamsburg Township
 Clermont County, Ohio
 Combined Statement of Receipts, Disbursements
 and Changes in Fund Balances (Regulatory Cash Basis)
 All Governmental Fund Types
 For the Year Ended December 31, 2017

	General	Special Revenue	Debt Service	Permanent	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$110,684	\$519,109	\$43,155		\$672,948
Charges for Services		247,676			247,676
Licenses, Permits and Fees		44,364			44,364
Fines and Forfeitures	2,052				2,052
Intergovernmental	36,363	142,335			178,698
Earnings on Investments	1,791	331		11	2,133
Miscellaneous	46,685	42,675			89,360
<i>Total Cash Receipts</i>	<u>197,575</u>	<u>996,490</u>	<u>43,155</u>	<u>11</u>	<u>1,237,231</u>
Cash Disbursements					
Current:					
General Government	183,491	2,747			186,238
Public Safety		653,924			653,924
Public Works		138,079			138,079
Health		72,683			72,683
Debt Service:					
Principal Retirement			37,425		37,425
Interest and Fiscal Charges			5,730		5,730
<i>Total Cash Disbursements</i>	<u>183,491</u>	<u>867,433</u>	<u>43,155</u>	<u>0</u>	<u>1,094,079</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>14,084</u>	<u>129,057</u>	<u>0</u>	<u>11</u>	<u>143,152</u>
<i>Net Change in Fund Cash Balances</i>	14,084	129,057	0	11	143,152
<i>Fund Cash Balances, January 1</i>	<u>317,140</u>	<u>1,206,112</u>	<u>1,405</u>	<u>9,748</u>	<u>1,534,405</u>
Fund Cash Balances, December 31					
Nonspendable	0	0	0	9,759	9,759
Restricted	0	1,335,169	1,405	0	1,336,574
Committed	0	0	0	0	0
Assigned	331,100	0	0	0	331,100
Unassigned (Deficit)	124	0	0	0	124
<i>Fund Cash Balances, December 31</i>	<u>\$331,224</u>	<u>\$1,335,169</u>	<u>\$1,405</u>	<u>\$9,759</u>	<u>\$1,677,557</u>

See accompanying notes to the basic financial statements

Williamsburg Township
 Clermont County, Ohio
 Combined Statement of Receipts, Disbursements
 and Changes in Fund Balances (Regulatory Cash Basis)
 All Governmental Fund Types
 For the Year Ended December 31, 2016

	General	Special Revenue	Debt Service	Permanent	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$109,293	\$524,089	\$32,001		\$665,383
Charges for Services		237,636			237,636
Licenses, Permits and Fees		40,261			40,261
Fines and Forfeitures	100				100
Intergovernmental	37,294	137,475			174,769
Earnings on Investments	1,545	275		12	1,832
Miscellaneous	14,548	72,059			86,607
<i>Total Cash Receipts</i>	<u>162,780</u>	<u>1,011,795</u>	<u>32,001</u>	<u>12</u>	<u>1,206,588</u>
Cash Disbursements					
Current:					
General Government	172,884	1,395			174,279
Public Safety		836,694			836,694
Public Works		127,861			127,861
Health		97,505			97,505
Debt Service:					
Principal Retirement			30,433		30,433
Interest and Fiscal Charges			1,519		1,519
<i>Total Cash Disbursements</i>	<u>172,884</u>	<u>1,063,455</u>	<u>31,952</u>	<u>0</u>	<u>1,268,291</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(10,104)</u>	<u>(51,660)</u>	<u>49</u>	<u>12</u>	<u>(61,703)</u>
<i>Net Change in Fund Cash Balances</i>	<u>(10,104)</u>	<u>(51,660)</u>	<u>49</u>	<u>12</u>	<u>(61,703)</u>
<i>Fund Cash Balances, January 1</i>	<u>327,244</u>	<u>1,257,772</u>	<u>1,356</u>	<u>9,736</u>	<u>1,596,108</u>
Fund Cash Balances, December 31					
Nonspendable	0	0	0	9,748	9,748
Restricted	0	1,206,112	1,405	0	1,207,517
Committed	0	0	0	0	0
Assigned	316,425	0	0	0	316,425
Unassigned (Deficit)	715	0	0	0	715
<i>Fund Cash Balances, December 31</i>	<u>\$317,140</u>	<u>\$1,206,112</u>	<u>\$1,405</u>	<u>\$9,748</u>	<u>\$1,534,405</u>

See accompanying notes to the basic financial statements

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017 AND 2016**

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 Williamsburg Township, Clermont County, Ohio (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 relies on the Clermont County Sheriff's Office to provide police protection services.

The Township participates in Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. Note 7 to the financial statements provides additional information for these entity.

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. 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.

The Township values certificates of deposit 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 reports all financial resources except those required to be accounted for in another fund.

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017 AND 2016
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

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:

Emergency Medical Services Fund - This fund receives property tax money for ambulance runs to provide emergency medical services to residents inside the Township and charges to provide emergency medical services to Jackson Township, Clermont County.

Fire District Fund - This fund receives property tax money to provide fire protection to residents inside the Township.

3. Debt Service Funds

These funds account for resources the Township accumulates to pay bond and note debt. The Township had the following significant Debt Service Fund:

General Obligation Retirement Fund - This fund receives property tax money to pay the general obligation debt of the township.

4. Permanent Funds

These funds account for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the Township's programs.

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.

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017 AND 2016
(Continued)**

1. Summary of Significant Accounting Policies (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 2017 and 2016 budgetary activity appears in Note 3.

F. Fund Balance

For December 31, 2017, 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.

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.

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017 AND 2016
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

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.

H. 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.

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:

	2017	2016
Demand deposits	\$1,550,280	\$1,407,829
Certificates of deposit	9,827	9,802
Other time deposits (savings and NOW accounts)	117,450	116,774
Total deposits	1,677,557	1,534,405

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

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2017 and 2016 follows:

2017 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$194,900	\$197,575	\$2,675
Special Revenue	971,275	996,490	25,215
Debt Service	43,155	43,155	0
Permanent	0	11	11
Total	\$1,209,330	\$1,237,231	\$27,901

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017 AND 2016
(Continued)**

3. Budgetary Activity (Continued)

2017 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$454,325	\$183,491	\$270,834
Special Revenue	2,092,525	867,433	1,225,092
Debt Service	44,500	43,155	1,345
Permanent	9,650	0	9,650
Total	<u>\$2,601,000</u>	<u>\$1,094,079</u>	<u>\$1,506,921</u>

2016 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$160,330	\$162,780	\$2,450
Special Revenue	1,003,025	1,011,795	8,770
Debt Service	32,000	32,001	1
Permanent	0	12	12
Total	<u>\$1,195,355</u>	<u>\$1,206,588</u>	<u>\$11,233</u>

2016 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$467,300	\$172,884	\$294,416
Special Revenue	2,172,300	1,063,455	1,108,845
Debt Service	33,300	31,952	1,348
Permanent	9,450	0	9,450
Total	<u>\$2,682,350</u>	<u>\$1,268,291</u>	<u>\$1,414,059</u>

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.

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.

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017 AND 2016
(Continued)**

5. Debt

Debt outstanding at December 31, 2017 was as follows:

	Principal	Interest Rate
2016 Ford Ambulance	\$160,833	2.89%
Total	\$160,833	

The Township entered into a lease-purchase agreement for the purchase of an ambulance on July 8, 2016. The rental payments will be made over a five year period and end on July 08, 2021. These are general obligations of the Township.

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

Year Ending December 31:	Leases
2017	\$43,155
2018	43,155
2019	43,155
2020	43,155
2021	43,155
Total	\$215,775

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 2017 and 2016, OP&F participants contributed 12.25% of their wages. For 2017 and 2016, the Township contributed to OP&F an amount equal to 24% of full-time fire fighters' wages, respectively. For 2017 and 2016, 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, 2017.

7. 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 Worker's Compensation.

**WILLIAMSBURG TOWNSHIP
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017 AND 2016
(Continued)**

7. Risk Management (Continued)

OTARMA Financial Data
As December 31, 2016 and 2015

Casualty & Property Coverage	2016	2015
Assets	38,473,283	37,313,311
Liabilities	<u>(8,244,140)</u>	<u>(8,418,518)</u>
Net Position – Unrestricted	30,229,143	28,894,793
	2016	2015
# of members	1,010	989
	2016	2015
Unpaid claims to be billed in the future	Approx. million	\$6.9 Approx. million
		\$7.7

The Pool's membership increased from 989 members in 2015 to 1,010 members in 2016.

The Pool uses reinsurance and excess risk-sharing arrangements to reduce its exposure to loss. These agreements permit recovery of a portion of its claims from reinsurers and a risk-sharing pool; however, they do not discharge the Pool's primary liability for such payments. The Pool is a member of American Public Entity Excess Pool (APEEP), which is also administered by York Risk Pooling Services, Inc. (YORK). APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, the Pool retains insured risks up to an amount specified in the contracts. (At December 31, 2016 the Pool retained \$350,000 for casualty claims and \$250,000 for property claims). The Board of Directors and YORK periodically review the financial strength of the Pool and other market conditions to determine the appropriate level of risk the Pool will retain.

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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*

Williamsburg Township
Clermont County
4025 Alexander Lane
Batavia, Ohio 45103

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 the cash balances, receipts, and disbursements by fund type of Williamsburg Township, Clermont County, Ohio (the Township) as of and for the year ended December 31, 2016 and 2017, and the related notes to the financial statements and have issued our report thereon dated June 12, 2018, 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 opinion 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*.

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 report 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

June 12, 2018



Dave Yost • Auditor of State

WILLIAMSBURG TOWNSHIP

CLERMONT 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
JULY 12, 2018**