



**GRANDVIEW TOWNSHIP  
WASHINGTON COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2001 - 2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**GRANDVIEW TOWNSHIP  
WASHINGTON COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Grandview Township  
Washington County  
PO Box 475  
New Matamoras, Ohio 45767

To the Board of Trustees:

We have audited the accompanying financial statements of Grandview Township, Washington County, Ohio (the Township), as of and for the years ended December 31, 2001 and 2000. 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 generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Grandview Township, Washington County, as of December 31, 2001 and 2000, 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 March 5, 2002, 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.

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.

**Jim Petro**  
Auditor of State

March 5, 2002

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**GRANDVIEW TOWNSHIP  
WASHINGTON COUNTY**

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

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$5,695	\$40,948	\$1,263	\$	\$47,906
Intergovernmental	38,055	143,387			181,442
Licenses, Permits, and Fees		3,750			3,750
Earnings on Investments	1,665	903		209	2,777
Other Revenue	2,135	3,534			5,669
<b>Total Cash Receipts</b>	<u>47,550</u>	<u>192,522</u>	<u>1,263</u>	<u>209</u>	<u>241,544</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	33,434				33,434
Public Safety		24,461			24,461
Public Works		77,958			77,958
Health	8,654	3,750			12,404
Debt Service:					
Redemption of Principal	5,000	12,349			17,349
Interest and Fiscal Charges	267	728			995
Capital Outlay		82,964			82,964
<b>Total Cash Disbursements</b>	<u>47,355</u>	<u>202,210</u>	<u>0</u>	<u>0</u>	<u>249,565</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>195</u>	<u>(9,688)</u>	<u>1,263</u>	<u>209</u>	<u>(8,021)</u>
<b>Fund Cash Balances, January 1</b>	<u>27,656</u>	<u>90,155</u>	<u>0</u>	<u>3,608</u>	<u>121,419</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$27,851</u></u>	<u><u>\$80,467</u></u>	<u><u>\$1,263</u></u>	<u><u>\$3,817</u></u>	<u><u>\$113,398</u></u>

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

**GRANDVIEW TOWNSHIP  
WASHINGTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$6,864	\$41,251	\$	\$	\$48,115
Intergovernmental	38,123	131,608			169,731
Licenses, Permits, and Fees		19,028			19,028
Earnings on Investments	2,029	1,133		95	3,257
Other Revenue	3,690	617			4,307
	<u>50,706</u>	<u>193,637</u>	<u>0</u>	<u>95</u>	<u>244,438</u>
<b>Total Cash Receipts</b>					
<b>Cash Disbursements:</b>					
Current:					
General Government	41,600				41,600
Public Safety		34,545			34,545
Public Works		93,019			93,019
Health	12,991	6,410			19,401
Debt Service:					
Redemption of Principal		15,144	630		15,774
Interest and Fiscal Charges		1,657			1,657
Capital Outlay	25,000	60,035			85,035
	<u>79,591</u>	<u>210,810</u>	<u>630</u>	<u>0</u>	<u>291,031</u>
<b>Total Cash Disbursements</b>					
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(28,885)</u>	<u>(17,173)</u>	<u>(630)</u>	<u>95</u>	<u>(46,593)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Proceeds from Sale of Public Debt:					
Sale of Notes	25,000				25,000
	<u>25,000</u>				<u>25,000</u>
<b>Total Other Financing Receipts/(Disbursements)</b>					
	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(3,885)	(17,173)	(630)	95	(21,593)
Fund Cash Balances, January 1	31,541	107,328	630	3,513	143,012
<b>Fund Cash Balances, December 31</b>	<u><b>\$27,656</b></u>	<u><b>\$90,155</b></u>	<u><b>\$0</b></u>	<u><b>\$3,608</b></u>	<u><b>\$121,419</b></u>

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



**GRANDVIEW TOWNSHIP  
WASHINGTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Grandview Township, Washington 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 and a publicly elected Clerk. The Township provides road and bridge maintenance (public works), cemetery maintenance (health), and fire protection (public safety). The Township contracts with the Village of New Matamoras to provide fire protection and with Matamoras Emergency Squad, Inc. for emergency 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 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 and Investments**

Savings accounts 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 Funds:

Gasoline Tax Fund - This fund receives gasoline tax money to construct, maintain and repair Township roads.

Permissive Sales Tax Fund - This fund receives funds from Washington County through the one-half percent sales tax to construct, repair and maintain Township roads and bridges.

**GRANDVIEW TOWNSHIP  
WASHINGTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**3. Debt Service Fund**

The debt service fund is used to accumulate resources for the payment of note indebtedness. The Township had the following significant Debt Service Fund:

General Note Retirement Fund - This fund receives property tax revenue to pay principal and interest on the General Obligation Note.

**4. Fiduciary Funds (Trust Funds)**

These funds are used to account for resources restricted by legally binding trust agreements. The Township has the following significant Fiduciary Funds:

The Township has six cemetery bequest funds classified as Nonexpendable Trust Funds. These funds received interest earned on the principal invested in savings accounts.

**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. Appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash balances 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.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**GRANDVIEW TOWNSHIP  
WASHINGTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

**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><b>2001</b></u>	<u><b>2000</b></u>
Demand deposits	<u>\$113,398</u>	<u>\$121,419</u>

**Deposits:** Deposits are insured by the Federal Deposit Insurance Corporation and collateralized by securities specifically pledged by the financial institution to the Township.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$47,603	\$47,550	(\$53)
Special Revenue	193,989	192,522	(1,467)
Debt Service	1,263	1,263	0
Fiduciary	209	209	0
Total	\$243,064	\$241,544	(\$1,520)

**GRANDVIEW TOWNSHIP  
WASHINGTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**3. BUDGETARY ACTIVITY(Continued)**

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$64,824	\$47,355	\$17,469
Special Revenue	260,809	202,210	58,599
Fiduciary	173	0	173
Total	\$325,806	\$249,565	\$76,241

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$75,793	\$75,706	(\$87)
Special Revenue	193,636	193,637	1
Fiduciary	205	95	(110)
Total	\$269,634	\$269,438	(\$196)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$90,042	\$79,591	\$10,451
Special Revenue	299,008	210,810	88,198
Debt Service	630	630	0
Fiduciary	3,688	0	3,688
Total	\$393,368	\$291,031	\$102,337

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by 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 payment, 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.

**GRANDVIEW TOWNSHIP  
WASHINGTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(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. DEBT**

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
General Obligation Notes	\$20,000	6.00%
Ohio Public Works Commission Loan	11,904	2.00
Total	\$31,904	

The general obligation notes were issued to finance the acquisition land for extension of the cemetery grounds. The notes for the land acquisition is collateralized solely by the Township's taxing authority.

The Ohio Public Works Commission Loan was obtained in 1999 to finance Township/County Cooperative road improvements. The loan is being paid with Gasoline tax revenues.

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

Year ending December 31:	General Obligation Notes	Ohio Public Works Commission Loan
2002	\$6,200	\$2,054
2003	5,900	4,108
2004	5,600	4,108
2005	5,300	2,054
Total	\$23,000	\$12,324

**6. RETIREMENT SYSTEMS**

The Township's elected officials and 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 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for January 1 through June 30, 2000 and for 2001. For the period July 1, 2000 through December 31, 2000 PERS temporarily reduced the employer's contribution rate to 8.13% of participants gross salaries. The Township has paid all contributions required through December 31, 2001.

**GRANDVIEW TOWNSHIP  
WASHINGTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**7. RISK MANAGEMENT**

**Risk Pool Membership**

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 insurance 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 judgements, settlements and other expenses resulting from covered claims that exceed the member's deductibles.

Casualty Insurance

OTARMA retains casualty risks up to \$250,000 per claim. 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 Insurance

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsure specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, the Travelers Indemnity Company provides coverage in excess of \$10,000.

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.

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: (the latest information available)

<u>Casualty Coverage</u>	<u>2000</u>	<u>1999</u>
Assets	\$22,684,383	\$18,172,222
Liabilities	<u>8,924,977</u>	<u>5,947,013</u>
Retained earnings	<u>\$13,759,406</u>	<u>\$12,225,209</u>
<u>Property Coverage</u>	<u>2000</u>	<u>1999</u>
Assets	\$4,156,784	\$3,544,437
Liabilities	<u>497,831</u>	<u>674,752</u>
Retained earnings	<u>\$3,658,953</u>	<u>\$2,869,685</u>

The Township also provides health and life insurance coverage to elected officials through a private carrier.



STATE OF OHIO  
OFFICE OF THE AUDITOR

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

Grandview Township  
Washington County  
P.O. Box 475  
New Matamoras, OH 45767

To the Board of Trustees:

We have audited the accompanying financial statements of Grandview Township, Washington County, Ohio (the Township), as of and for the years ended December 31, 2001 and 2000 and have issued our report thereon dated March 5, 2002. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2001-41084-001. We also noted certain immaterial instances of noncompliance that we have reported to the management of the Township in a separate letter dated March 5, 2002.

**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 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 March 5, 2002.

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

**Jim Petro**  
Auditor of State

March 5, 2002



**GRANDVIEW TOWNSHIP  
WASHINGTON COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000**

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

**FINDING NUMBER 2000-41084-001**

Ohio Rev. Code § 505.84 states, in part, the board of trustees may establish reasonable charges for the use of ambulance or emergency medical services. Charges under this section shall be kept in a separate fund designated as “the ambulance and emergency medical services fund”, and shall be appropriated and administered by the board. Such funds shall be used for the payment of the costs of the management, maintenance, and operation of ambulance and emergency medical services in the Township.

During 2000 the Township’s ambulance and emergency medical services contractual provider deposited all collected fees for emergency runs into the Township’s bank account. For 2001, the Township’s ambulance and emergency medical services contractual provider billed and collected fees for ambulance and emergency medical service but did not deposit any fees in the Township’s designated depository as provided in the contract.

In addition, the following contractual provisions were not followed by the contract provider:

- Paragraph 6 states, in part, “the Squad shall provide a monthly report to the Clerk of the Township detailing the number of runs made by the Squad, bills sent, payments received and to whose credit the payment is to be applied. The Squad shall provide such additional information and assistance as the Clerk may from time to time request.”
- Paragraph 6A of the agreement states that “there will be a mandatory audit every two years beginning in 2000 by either a Certified Public Accountant or a Registered Accountant, when approved by both the Trustees and Squad”.
- Paragraph 6B of the agreement states “the Squad will provide an annual financial report by January 31, for the preceding calendar year.”

We recommend the Township require all fees collected by the Matamoros Emergency Services, Inc. be receipted into the Township’s designated depository within three business days of the receipt. We also recommend the Township enforce all provisions of the contractual agreement with the Squad.

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**GRANDVIEW TOWNSHIP  
WASHINGTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2001 AND 2000**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
1999-41084-001	Ohio Rev. Code Section 5705.41(D)	No	Not Corrected; Repeated in Management letter.
1999-41084-002	Ohio Rev. Code Section 5705.41(B)	Yes	Fully corrected for our audit period.
1999-41084-003	Ohio Rev. Code Section 5575.01	Yes	Finding no longer valid. The Township did not undertake any such projects during our audit period.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**GRANDVIEW TOWNSHIP**

**WASHINGTON 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  
APRIL 2, 2002**