



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

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**STATE OF OHIO**



**BAINBRIDGE TOWNSHIP  
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STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

Lausche Bldg  
615 W Superior Ave  
Floor 12  
Cleveland OH 44113 - 1801  
Telephone 216-787-3665  
800-626-2297  
Facsimile 216-787-3361  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

## REPORT OF INDEPENDENT ACCOUNTANTS

Bainbridge Township  
Geauga County  
17826 Chillicothe Road  
Chagrin Falls, Ohio 44023

To the Board of Trustees:

We have audited the accompanying financial statements of Bainbridge Township, Geauga County, Ohio, (the Township) as of and for the years ended December 31, 1999 and December 31, 1998. 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 generally accepted auditing standards 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 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 audits provide 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 and reserves for encumbrances of Bainbridge Township, Geauga County, as of December 31, 1999 and December 31, 1998, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2000 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.

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

A handwritten signature in black ink, appearing to read "Jim Petro".

**Jim Petro**  
Auditor of State

April 21, 2000

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**BAINBRIDGE TOWNSHIP  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

|  | <u>Governmental Fund Types</u> |                            |                         | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|--|--------------------------------|----------------------------|-------------------------|---|
|  | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Debt<br/>Service</u> |   |
| <b>Cash Receipts:</b>  |                                |                            |                         |   |
| Local Taxes  | \$292,606                      | \$4,148,271                | \$67,183                | \$4,508,060                             |
| Intergovernmental  | 2,142,458                      | 562,875                    | 0                       | 2,705,333                               |
| Special Assessments  | 0                              | 7,756                      | 0                       | 7,756                                   |
| Licenses, Permits, and Fees  | 57,738                         | 0                          | 0                       | 57,738                                  |
| Fines, Forfeitures, and Penalties  | 34,137                         | 0                          | 0                       | 34,137                                  |
| Earnings on Investments  | 516,281                        | 463                        | 0                       | 516,744                                 |
| Other Revenue  | 45,445                         | 52,978                     | 0                       | 98,423                                  |
| <b>Total Cash Receipts</b>   | <u>3,088,665</u>               | <u>4,772,343</u>           | <u>67,183</u>           | <u>7,928,191</u>                        |
| <b>Cash Disbursements:</b>   |                                |                            |                         |   |
| Current:   |                                |                            |                         |   |
| General Government   | 682,046                        | 0                          | 0                       | 682,046                                 |
| Public Safety  | 0                              | 2,452,738                  | 0                       | 2,452,738                               |
| Public Works   | 106,298                        | 1,593,710                  | 0                       | 1,700,008                               |
| Health   | 87,327                         | 3,530                      | 0                       | 90,857                                  |
| Conservation - Recreation  | 13,500                         | 0                          | 0                       | 13,500                                  |
| Debt Service:  |                                |                            |                         |   |
| Redemption of Principal  | 0                              | 0                          | 60,000                  | 60,000                                  |
| Interest and Fiscal Charges  | 0                              | 0                          | 7,800                   | 7,800                                   |
| Capital Outlay   | 2,489,072                      | 8,423                      | 0                       | 2,497,495                               |
| <b>Total Cash Disbursements</b>  | <u>3,378,243</u>               | <u>4,058,401</u>           | <u>67,800</u>           | <u>7,504,444</u>                        |
| <b>Total Receipts Over/(Under) Disbursements</b>   | <u>(289,578)</u>               | <u>713,942</u>             | <u>(617)</u>            | <u>423,747</u>                          |
| <b>Other Financing Receipts/(Disbursements):</b>   |                                |                            |                         |   |
| Other Sources  | 7,378                          | 0                          | 0                       | 7,378                                   |
| <b>Total Other Financing Receipts/(Disbursements)</b>  | <u>7,378</u>                   | <u>0</u>                   | <u>0</u>                | <u>7,378</u>                            |
| Excess of Cash Receipts and Other Financing<br>Receipts Over/(Under) Cash Disbursements<br>and Other Financing Disbursements | (282,200)                      | 713,942                    | (617)                   | 431,125                                 |
| Fund Cash Balances, January 1  | 6,421,092                      | 2,678,941                  | 617                     | 9,100,650                               |
| <b>Fund Cash Balances, December 31</b>   | <u><b>\$6,138,892</b></u>      | <u><b>\$3,392,883</b></u>  | <u><b>\$0</b></u>       | <u><b>\$9,531,775</b></u>               |
| Reserve for Encumbrances, December 31  | <u>\$123,596</u>               | <u>\$298,406</u>           | <u>\$0</u>              | <u>\$422,002</u>                        |

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

**BAINBRIDGE TOWNSHIP  
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGE IN FUND CASH BALANCE  
 FIDUCIARY FUND TYPE  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

|  | <b>Fiduciary<br/>Fund Type</b> |
|--|--------------------------------|
|  | <b>Nonexpendable<br/>Trust</b> |
| <b>Operating Cash Receipts:</b>        |                                |
| Interest                               | \$170                          |
| Total Operating Cash Receipts          | 170                            |
| Fund Cash Balances, January 1          | 1,861                          |
| <b>Fund Cash Balances, December 31</b> | <b>\$2,031</b>                 |

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



**BAINBRIDGE TOWNSHIP  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1998**

|  | <u>Governmental Fund Types</u> |                            |                         | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|--|--------------------------------|----------------------------|-------------------------|---|
|  | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Debt<br/>Service</u> |   |
| <b>Cash Receipts:</b>  |                                |                            |                         |   |
| Local Taxes  | \$277,896                      | \$3,784,285                | \$71,700                | \$4,133,881                             |
| Intergovernmental  | 5,765,557                      | 508,586                    | 0                       | 6,274,143                               |
| Special Assessments  | 0                              | 10,061                     | 0                       | 10,061                                  |
| Licenses, Permits, and Fees  | 28,331                         | 0                          | 0                       | 28,331                                  |
| Fines, Forfeitures, and Penalties  | 29,351                         | 0                          | 0                       | 29,351                                  |
| Earnings on Investments  | 210,188                        | 629                        | 0                       | 210,817                                 |
| Other Revenue  | 91,373                         | 150,240                    | 0                       | 241,613                                 |
|  | <u>6,402,696</u>               | <u>4,453,801</u>           | <u>71,700</u>           | <u>10,928,197</u>                       |
| <b>Total Cash Receipts</b>   |                                |                            |                         |   |
| <b>Cash Disbursements:</b>   |                                |                            |                         |   |
| Current:   |                                |                            |                         |   |
| General Government   | 559,663                        | 0                          | 0                       | 559,663                                 |
| Public Safety  | 0                              | 2,163,085                  | 0                       | 2,163,085                               |
| Public Works   | 40,320                         | 1,648,189                  | 0                       | 1,688,509                               |
| Health   | 77,239                         | 1,495                      | 0                       | 78,734                                  |
| Conservation - Recreation  | 13,500                         | 0                          | 0                       | 13,500                                  |
| Debt Service:  |                                |                            |                         |   |
| Redemption of Principal  | 0                              | 0                          | 60,000                  | 60,000                                  |
| Interest and Fiscal Charges  | 0                              | 0                          | 11,700                  | 11,700                                  |
| Capital Outlay   | 39,972                         | 504,196                    | 0                       | 544,168                                 |
|  | <u>730,694</u>                 | <u>4,316,965</u>           | <u>71,700</u>           | <u>5,119,359</u>                        |
| <b>Total Cash Disbursements</b>  |                                |                            |                         |   |
| Total Receipts Over/(Under) Disbursements  | <u>5,672,002</u>               | <u>136,836</u>             | <u>0</u>                | <u>5,808,838</u>                        |
| <b>Other Financing Receipts/(Disbursements):</b>   |                                |                            |                         |   |
| Other Sources  | <u>69,610</u>                  | <u>0</u>                   | <u>0</u>                | <u>69,610</u>                           |
| Total Other Financing Receipts/(Disbursements)   | <u>69,610</u>                  | <u>0</u>                   | <u>0</u>                | <u>69,610</u>                           |
| Excess of Cash Receipts and Other Financing<br>Receipts Over/(Under) Cash Disbursements<br>and Other Financing Disbursements | 5,741,612                      | 136,836                    | 0                       | 5,878,448                               |
| Fund Cash Balances, January 1  | <u>679,480</u>                 | <u>2,542,105</u>           | <u>617</u>              | <u>3,222,202</u>                        |
| <b>Fund Cash Balances, December 31</b>   | <b><u>\$6,421,092</u></b>      | <b><u>\$2,678,941</u></b>  | <b><u>\$617</u></b>     | <b><u>\$9,100,650</u></b>               |
| Reserve for Encumbrances, December 31  | <u>\$49,814</u>                | <u>\$112,051</u>           | <u>\$0</u>              | <u>\$161,865</u>                        |

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

**BAINBRIDGE TOWNSHIP  
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGE IN FUND CASH BALANCE  
 FIDUCIARY FUND TYPE  
 FOR THE YEAR ENDED DECEMBER 31, 1998**

|  | <b>Fiduciary<br/>Fund Type</b> |
|--|--------------------------------|
|  | <b>Nonexpendable<br/>Trust</b> |
| <b>Operating Cash Receipts:</b>        |                                |
| Interest                               | \$42                           |
| Total Operating Cash Receipts          | 42                             |
| Fund Cash Balances, January 1          | 1,819                          |
| <b>Fund Cash Balances, December 31</b> | <b>\$1,861</b>                 |

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

**BAINBRIDGE TOWNSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Bainbridge Township, Geauga 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 general governmental services, including police and fire 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**

The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer. The U. S. Government Securities 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:

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining and repairing Township streets.

Police District Fund - This fund receives property tax money which is used to provide police protection to Township residents.

Special Fire Levy Fund - This fund receives property tax money which is used to operate the Township's fire department and emergency medical service.

**BAINBRIDGE TOWNSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

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

**D. Fund Accounting (Continued)**

**3. Debt Service Funds**

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 money which is used to retire note debt issued for the renovation of the Township's offices.

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

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant Fiduciary Fund:

Cemetery Bequest Trust Fund - This fund receives interest which is used for the beautification and maintenance of the Township's cemetery.

**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.

**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 1999 and 1998 budgetary activity appears in Note 3.

**F. Property, Plant and Equipment**

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

**BAINBRIDGE TOWNSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

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

**G. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Township.

**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>1999</u> | <u>1998</u> |
|--------------------------------|-------------|-------------|
| Demand deposits                | \$613,594   | \$300,224   |
| Total deposits                 | 613,594     | 300,224     |
| U.S. Government Securities     | 3,966,100   | 0           |
| STAR Ohio                      | 4,954,112   | 8,802,287   |
| Total investments              | 8,920,212   | 8,802,287   |
| Total deposits and investments | \$9,533,806 | \$9,102,511 |

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

**Investments:** U.S. Government Securities are held in book-entry form by the Federal Reserve, in the name of the Township's financial institution. The financial institution maintains records identifying the Township as owner of these securities. Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 1999 and December 31, 1998 follows:

| 1999 Budgeted vs. Actual Receipts |                      |                    |              |
|-----------------------------------|----------------------|--------------------|--------------|
| Fund Type                         | Budgeted<br>Receipts | Actual<br>Receipts | Variance     |
| General                           | \$ 654,239           | \$ 3,096,043       | \$ 2,441,804 |
| Special Revenue                   | 4,662,450            | 4,772,343          | 109,893      |
| Debt Service                      | 67,183               | 67,183             | 0            |
| Fiduciary                         | 0                    | 170                | 170          |
| Total                             | \$ 5,383,872         | \$ 7,935,739       | \$ 2,551,867 |

**BAINBRIDGE TOWNSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

| 1999 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |              |
|---|----------------------------|---------------------------|--------------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance     |
| General   | \$ 7,025,516               | \$ 3,501,839              | \$ 3,523,677 |
| Special Revenue                                       | 7,229,340                  | 4,356,807                 | 2,872,533    |
| Debt Service  | 67,800                     | 67,800                    | 0            |
| Total   | \$ 14,322,656              | \$ 7,926,446              | \$ 6,396,210 |

| 1998 Budgeted vs. Actual Receipts |                      |                    |              |
|-----------------------------------|----------------------|--------------------|--------------|
| Fund Type                         | Budgeted<br>Receipts | Actual<br>Receipts | Variance     |
| General                           | \$ 659,781           | \$ 6,472,306       | \$ 5,812,525 |
| Special Revenue                   | 4,257,714            | 4,453,801          | 196,087      |
| Debt Service                      | 71,700               | 71,700             | 0            |
| Fiduciary                         | 0                    | 42                 | 42           |
| Total                             | \$ 4,989,195         | \$ 10,997,849      | \$ 6,008,654 |

| 1998 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |              |
|---|----------------------------|---------------------------|--------------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance     |
| General   | \$ 1,279,806               | \$ 780,508                | \$ 499,298   |
| Special Revenue                                       | 6,255,727                  | 4,429,016                 | 1,826,711    |
| Debt Service  | 71,700                     | 71,700                    | 0            |
| Total   | \$ 7,607,233               | \$ 5,281,224              | \$ 2,326,009 |

**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.

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 with the County by each April 30.

The County is responsible for assessing property, billing, collecting, and distributing all property taxes on behalf of the Township.

**BAINBRIDGE TOWNSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**5. RETIREMENT SYSTEMS**

Township employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. The 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 1999 and 1998, members of PERS contributed 8.5% of their gross wages to the PERS. The Township contributed an amount equal to 13.55% of participants' gross wages. The Township has paid all contributions required through December 31, 1999.

Effective August 3, 1992, any new, part-time, Township firefighters are no longer covered by Public Employees Retirement System and must contribute to social security. As of December 31, 1999, eighteen employees contribute to social security. The Township's liability is 6.2 percent of wages paid.

**6. DEBT**

Debt outstanding at December 31, 1999 was as follows:

|                           | <u>Principal</u> | <u>Interest</u> |
|---------------------------|------------------|-----------------|
| Town Hall Renovation Note | \$60,000         | 6.50%           |

The note was issued to finance renovations of the Town Hall. The note is collateralized solely by the Township's taxing authority.

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

| <u>Year Ending<br/>December 31:</u> | <u>Town Hall<br/>Renovation<br/>Note</u> |
|-------------------------------------|--|
| 2000                                | <u>\$63,900</u>                          |
| Total                               | <u><u>\$63,900</u></u>                   |

**7. RISK MANAGEMENT**

The Township has obtained commercial insurance for the following risks:

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

The Township also provides health insurance, dental and life insurance to full-time employees through a private carrier.

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Lausche Bldg  
615 W Superior Ave  
Floor 12  
Cleveland OH 44113 - 1801  
Telephone 216-787-3665  
800-626-2297  
Facsimile 216-787-3361  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

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

Bainbridge Township  
Geauga County  
17826 Chillicothe Road  
Chagrin Falls, Ohio 44023

To the Board of Trustees:

We have audited the financial statements of Bainbridge Township, Geauga County, Ohio, (the Township) as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated April 21, 2000. We conducted our audits in accordance with generally accepted auditing standards 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 audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated April 21, 2000.

**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 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 April 21, 2000.

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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

April 21, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**BAINBRIDGE TOWNSHIP**

**GEAUGA 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  
MAY 30, 2000**