

XENIA TOWNSHIP
GREENE COUNTY, OHIO
BIENNIAL AUDIT
JANUARY 1, 1998 - DECEMBER 31, 1999



STATE OF OHIO
OFFICE OF THE AUDITOR


JIM PETRO, AUDITOR OF STATE

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Board of Trustees
Xenia Township
8 Brush Row Road
Xenia, Ohio 45385-9553

We have reviewed the independent auditor's report of Xenia Township, Greene County, prepared by Steen & Co. LLC, Certified Public Accountants, for the audit period January 1, 1998 through December 31, 1999. 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.

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. Xenia Township is responsible for compliance with these laws and regulations.



JIM PETRO
Auditor of State

August 15, 2000

**XENIA TOWNSHIP
GREENE COUNTY, OHIO**

January 1, 1998 to December 31, 1999

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**XENIA TOWNSHIP
GREENE COUNTY, OHIO**

**ELECTED OFFICIALS
AS OF DECEMBER 31, 1999**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Richard Montgomery	Trustee	12/31/2001
Rita Duncan	Trustee	12/31/1999
Robert Benson	Trustee	12/31/2001
Connie Strayer	Clerk	11/01/1999
Sheila Seiter	Current Clerk	03/31/2004

Legal Council:

William F. Schenck
Prosecuting Attorney
45 N. Detroit St.
Xenia, Ohio 45385

**XENIA TOWNSHIP
GREENE COUNTY, OHIO**

INDEX OF FUNDS

GOVERNMENTAL FUND TYPES:

General Fund:

General Fund

Special Revenue Funds:

Motor Vehicle License Tax

Gasoline Tax

Road and Bridge

Cemetery

Fire District

Amlin-Kinsey Road Fire District

Permissive Motor Vehicle License Tax Fund

EMS Grant

Lighting Assessment

Police-Fire Fund

Capital Projects Funds

Cemetery Mower

Furnace/Road Garage

Dump Truck/Road

Fire Tanker Truck

Radio and Computer

Grass Fire Truck

1995 Ambulance Refurbish

Public Works Commission Projects

REPORT OF INDEPENDENT AUDITORS

Board of Trustees
Xenia Township
8 Brush Row Road
Xenia, Ohio 45385-9553

We have audited the accompanying financial statements of Xenia Township, Greene County, Ohio (the Township) as of and for the years ended December 31, 1999 and 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 audit.

We conducted our audit 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 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.

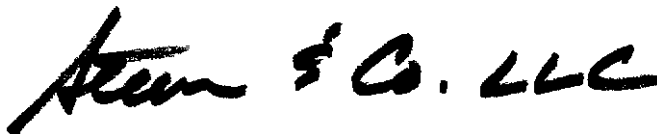
As described Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Ohio Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Xenia Township, Greene County, as of December 31, 1999 and 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 June 22, 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 officials authorized to receive this report under Section 117.26 of the Ohio Revised Code, and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a public record, and is available upon specific request.

Steen and Co. LLC
June 22, 2000



**XENIA TOWNSHIP
GREENE COUNTY**

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

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total (Memorandum Only)</u>
Cash receipts:				
Taxes	\$ 47,871	\$ 521,455	\$ 0	\$ 569,326
Charges for services	17,000	117,250	0	134,250
Permits and fees	4,471	0	0	4,471
Intergovernmental	397,383	137,146	0	534,529
Special assessment	0	15,078	0	15,078
Interest	51,675	6,657	0	58,332
Miscellaneous	<u>21,521</u>	<u>39,302</u>	<u>0</u>	<u>60,823</u>
Total cash receipts	<u>539,921</u>	<u>836,888</u>	<u>0</u>	<u>1,376,809</u>
Cash disbursements:				
General government	170,401	0	0	170,401
Public safety	53,454	176,078	0	229,532
Public works	39,984	292,924	0	332,908
Public health	14,883	40	0	14,923
Capital outlay	<u>51,616</u>	<u>300,900</u>	<u>0</u>	<u>352,516</u>
Total cash disbursements	<u>330,338</u>	<u>769,942</u>	<u>0</u>	<u>1,100,280</u>
Total receipts over/(under) disbursements	<u>209,583</u>	<u>66,946</u>	<u>0</u>	<u>276,529</u>
Other financing sources/(uses)				
Transfers-in	12,711	0	0	12,711
Transfers-out	0	(12,711)	0	(12,711)
Other sources	<u>243</u>	<u>0</u>	<u>0</u>	<u>243</u>
Total other financing sources/(uses)	<u>12,954</u>	<u>(12,711)</u>	<u>0</u>	<u>243</u>
Excess of cash receipts and other financing sources over/(under) cash disbursements and other financing uses	<u>222,537</u>	<u>54,235</u>	<u>0</u>	<u>276,772</u>
Fund cash balances January 1, 1998	<u>367,621</u>	<u>602,329</u>	<u>0</u>	<u>969,950</u>
Fund cash balances December 31, 1998	<u>\$ 590,158</u>	<u>\$ 656,564</u>	<u>\$ 0</u>	<u>\$ 1,246,722</u>
Reserve for encumbrances December 31, 1998	<u>\$ 1,028</u>	<u>\$ 94,063</u>	<u>\$ 0</u>	<u>\$ 95,091</u>

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

**XENIA TOWNSHIP
GREENE COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES – ALL GOVERNMENTAL FUNDS –
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total (Memorandum Only)</u>
Cash receipts:				
Taxes	\$ 48,596	\$ 531,885	\$ 0	\$ 580,481
Charges for services	12,500	28,000	0	40,500
Permits and fees	6,999	0	0	6,999
Intergovernmental	302,598	139,624	647,627	1,089,849
Special assessment	0	14,018	0	14,018
Interest	39,459	4,576	3,887	47,922
Miscellaneous	<u>83,557</u>	<u>88,080</u>	<u>0</u>	<u>171,637</u>
Total cash receipts	<u>493,709</u>	<u>806,183</u>	<u>651,514</u>	<u>1,951,406</u>
Cash disbursements:				
General government	233,978	770	0	234,748
Public safety	63,120	199,859	0	262,979
Public works	223,031	247,056	0	470,087
Public health	13,763	144	0	13,907
Capital outlay	<u>108,192</u>	<u>224,067</u>	<u>647,627</u>	<u>979,886</u>
Total cash disbursements	<u>642,084</u>	<u>671,896</u>	<u>647,627</u>	<u>1,961,607</u>
Total receipts over/(under) disbursements	<u>(148,375)</u>	<u>134,287</u>	<u>3,887</u>	<u>(10,201)</u>
Other financing sources/(uses):				
Transfers-in	0	0	114,000	114,000
Transfers-out	(65,500)	(48,500)	0	(114,000)
Other sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other financing sources/ (uses)	<u>(65,500)</u>	<u>(48,500)</u>	<u>114,000</u>	<u>0</u>
Excess of cash receipts and other financing sources over/(under) cash disbursements and other financing uses	(213,875)	85,787	117,887	(10,201)
Fund cash balances January 1, 1999	<u>590,158</u>	<u>656,564</u>	<u>0</u>	<u>1,246,722</u>
Fund cash balances December 31, 1999	<u>\$ 376,283</u>	<u>\$ 742,351</u>	<u>\$ 117,887</u>	<u>\$ 1,236,521</u>
Reserve for encumbrances December 31, 1999	<u>\$ 64,612</u>	<u>\$ 91,734</u>	<u>\$ 0</u>	<u>\$ 156,346</u>

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

**XENIA TOWNSHIP
GREENE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 1999 AND 1998**

1. Summary of Significant Accounting Policies

A. Description of the Entity

Xenia Township Greene 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. The Township provides general governmental services, including road maintenance, zoning, 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 were prepared on the basis of accounting prescribed or permitted by the Ohio 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 a payment is made rather than when a liability is incurred.

C. Cash and Investments

Certificates of deposit 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:

General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

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 for constructing, maintaining and repairing Township roads.

Road and Bridge Fund - This fund receives taxes and state support for maintaining and repairing Township roads and bridges.

Fire District Fund - This fund receives property tax money to provide fire protection services.

Motor Vehicle License Fund - This fund receives motor vehicle license taxes for maintaining and repairing Township roads and road equipment.

Permissive Motor Vehicle License Tax - This fund receives permissive motor vehicle license taxes for hiring private contractors to repair and maintain Township roads.

**XENIA TOWNSHIP
GREENE COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 1999 AND 1998

D. Fund Accounting (continued)

Capital Project Fund

This fund is 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 project fund:

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

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.

Estimated Resources

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

Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when 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.

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 cash basis of accounting used by the Township.

**XENIA TOWNSHIP
GREENE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 1999 AND 1998**

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	\$ 314,700	\$ 1,287,954
Certificates of Deposit	990,000	0
Adjustments	100	0
Less Outstanding Checks	<u>68,349</u>	<u>41,232</u>
Total Cash and Investments	<u>1,236,521</u>	<u>1,246,722</u>

Deposits:

Deposits are either (1) insured by the Federal Depository Insurance Corporation or (2) collateralized by the financial institution's public entity deposit pool

3. Budgetary Activity

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

1999 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$456,981	\$493,709	\$36,728
Special Revenue	799,853	806,183	6,330
Capital Projects	<u>753,485</u>	<u>765,515</u>	<u>12,030</u>
Total	<u>\$2,010,319</u>	<u>\$2,065,407</u>	<u>\$55,088</u>

**XENIA TOWNSHIP
GREENE COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 1999 AND 1998

1999 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$953,082	\$772,196	\$180,886
Special Revenue	1,110,879	812,130	298,749
Capital Projects	<u>647,627</u>	<u>647,627</u>	<u>0</u>
Total	<u>\$2,711,588</u>	<u>\$2,231,953</u>	<u>\$479,635</u>

1998 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$352,088	\$552,875	\$200,787
Special Revenue	<u>711,726</u>	<u>836,888</u>	<u>125,162</u>
Total	<u>\$1,063,814</u>	<u>\$1,389,763</u>	<u>\$325,949</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$716,269	\$331,365	\$384,904
Special Revenue	<u>1,289,381</u>	<u>876,716</u>	<u>412,665</u>
Total	<u>\$2,005,650</u>	<u>\$1,208,081</u>	<u>\$797,569</u>

**XENIA TOWNSHIP
GREENE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 1999 AND 1998**

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 January 20. If the property owner elects to make semiannual payment, the first half is due January 20. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township.

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

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

5. Retirement Systems

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 health care, 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, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.59% of participants' gross salaries. The Township has paid all contributions required through December 31, 1999.

6. Risk Management

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Public Officials Bonds

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

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

Board of Trustees
Xenia Township
8 Brush Row Road
Xenia, OH 45385-9553

We have audited the financial statements of Xenia Township, Greene County, Ohio (the Township) as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated June 22, 2000. We conducted our audit 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 and regulations, 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

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.

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

Steen and Co. LLC
June 22, 2000





STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

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800-282-0370

Facsimile 614-466-4490

XENIA TOWNSHIP

GREENE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 21, 2000**