

TWIN TOWNSHIP
ROSS COUNTY, OHIO

Audited Financial Statements

For the Years Ended December 31, 2005 and 2004



Mary Taylor, CPA

Auditor of State

Board of Trustees
Twin Township
P.O. Box 6
Bourneville, Ohio 45617

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

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

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

Mary Taylor

Mary Taylor, CPA
Auditor of State

April 4, 2007

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Twin Township
Ross County, Ohio

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Van Krevel & Company
Certified Public Accountants
5201 Indian Hill Road
Dublin, Ohio 43017
614-761-3743

Independent Auditor's Report

Twin Township
Ross County
P.O. Box 6
Bourneville, Ohio 45617

To the Board of Trustees:

We have audited the accompanying financial statements of Twin Township, Ross County, Ohio (the Township) as of and for the years ended December 31, 2005 and 2004. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audits provide a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, we presume they are material.

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

In our opinion, because of the effects of the matters discussed in the preceding two paragraphs, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2005 and 2004, or its changes in financial position for the years then ended.

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

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Ross County
Independent Auditor's Report
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The aforementioned revision to generally accepted accounting principles also requires the Township to include Management's Discussion and Analysis for the years ended December 31, 2005 and 2004. The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2006, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. It does not opine on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

/s/ Van Krevel & Company
Dublin, Ohio

October 10, 2006

Twin Township
Ross County, Ohio

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

	Governmental Funds			Fiduciary Fund <u>Rinehart Trust</u>	Totals Memorandum <u>Only</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>		
Cash Receipts:					
Property and Other Local Taxes	\$ 40,978	\$112,274	\$	\$	\$153,252
Charges for Services	570	24,428			24,998
Licenses, Permits and Fees		20,485			20,485
Intergovernmental	199,260	157,472			356,732
Special Assessments		7,025			7,025
Earnings on Investments	6,815	47		178	7,040
Other Revenue	<u>47</u>	<u>41,925</u>	_____	_____	<u>41,972</u>
Total Cash Receipts	<u>247,670</u>	<u>363,656</u>	_____	<u>178</u>	<u>611,504</u>
Cash Disbursements:					
Current:					
General Government	116,616	1,831			118,447
Public Safety		64,019			64,019
Public Works	52,771	172,358			225,129
Health		25,856		200	26,056
Other		29,519			29,519
Capital Outlay	<u>41,296</u>	<u>51,422</u>	_____	_____	<u>92,718</u>
Total Cash Disbursements	<u>210,683</u>	<u>345,005</u>	_____	<u>200</u>	<u>555,888</u>
Total Cash Receipts Over (Under) Cash Disbursements	36,987	18,651		(22)	55,616
Other Financing Receipts (Disbursements)					
Sale of Fixed Assets	3,500				3,500
Transfers In		900			900
Transfers Out	<u>(900)</u>	_____	_____	_____	<u>(900)</u>
Total Other Financing Receipts (Disbursements)	2,600	900			3,500
Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements	39,587	19,551		(22)	59,116
Fund Cash Balances, January 1	<u>317,092</u>	<u>103,934</u>	<u>15</u>	<u>8,360</u>	<u>429,401</u>
Fund Cash Balances, December 31	<u>\$356,679</u>	<u>\$123,485</u>	<u>\$ 15</u>	<u>\$ 8,338</u>	<u>\$488,517</u>
Reserve for Encumbrances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

Twin Township
Ross County, Ohio

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

	Governmental Funds				Fiduciary Fund Rinehart Trust	Totals Memorandum Only
	General	Special Revenue	Debt Service	Capital Projects		
Cash Receipts:						
Property and Other Local Taxes	\$ 38,170	\$108,255	\$	\$	\$	\$146,425
Charges for Services	90					90
Licenses, Permits and Fees		10,875				10,875
Intergovernmental	371,733	115,833		18,750		506,316
Special Assessments		6,975				6,975
Earnings on Investments	1,153	180			166	1,499
Other Revenue	<u>4,750</u>	<u>6,750</u>	—	—	<u>22</u>	<u>11,522</u>
Total Cash Receipts	<u>415,896</u>	<u>248,868</u>	—	<u>18,750</u>	<u>188</u>	<u>683,702</u>
Cash Disbursements:						
Current:						
General Government	115,318	4,530				119,848
Public Safety		59,770				59,770
Public Works	11,267	163,829		18,750		193,846
Health		19,498				19,498
Supplies and Materials					544	544
Other					444	444
Capital Outlay		<u>8,382</u>	—	—	—	<u>8,382</u>
Total Cash Disbursements	<u>126,585</u>	<u>256,009</u>	—	<u>18,750</u>	<u>988</u>	<u>402,332</u>
Total Cash Receipts Over (Under) Cash Disbursements	289,311	(7,141)			(800)	281,370
Other Financing Receipts (Disbursements)						
Sale of Fixed Assets	—	<u>15,000</u>	—	—	—	<u>15,000</u>
Total Other Financing Receipts (Disbursements)		15,000				15,000
Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements	289,311	7,859			(800)	296,370
Fund Cash Balances, January 1	<u>27,781</u>	<u>96,075</u>	<u>15</u>	—	<u>9,160</u>	<u>133,031</u>
Fund Cash Balances, December 31	<u>\$317,092</u>	<u>\$103,934</u>	<u>\$ 15</u>	\$	<u>\$ 8,360</u>	<u>\$429,401</u>
Reserve for Encumbrances, December 31	<u>\$ 191</u>	<u>\$ 1,503</u>	\$	\$	\$	<u>\$ 1,694</u>

Twin Township
Ross County, Ohio

Notes to the Financial Statements
December 31, 2005 and 2004

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A Description of the Entity

Twin Township, Ross County, Ohio (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly elected three member Board of Trustees. The Township provides general governmental services, including road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

B Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of the State of Ohio, which is similar to the cash receipts and cash disbursements basis of accounting. Receipts are recognized when received rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of the State of Ohio.

C Cash and Investments

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

Certificates of deposit are valued at cost. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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 those from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

Twin Township
Ross County, Ohio

Notes to the Financial Statements
December 31, 2005 and 2004

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D Fund Accounting (continued)

Road and Bridge Fund - This fund receives property tax monies to pay for constructing, maintaining and repairing Township roads and bridges.

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

Special Levy Fire Fund - This fund receives property tax monies and other State grants to provide fire protection for the residents of the Township.

3 Debt Service Fund

The debt services fund is used to accumulate resources for the payment of bonds and note indebtedness.

There were no outstanding debts at December 21, 2005 and 2004.

4 Capital Projects 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 Funds:

Issue II Fund - This fund accounts for Issue II grant monies received and expended on behalf of the Township by the Ross County Engineer to repair and maintain roads within the Township.

5 Fiduciary Funds (Trust Funds)

Fiduciary funds include private purpose trust funds and agency funds. Trust funds are used to account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Township's own programs. The township had the following Fiduciary Fund:

Rinehart Trust Fund – This fund (a private purpose trust fund) was established to be used for cemetery maintenance.

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.

Twin Township
Ross County, Ohio

Notes to Financial Statements
December 31, 2005 and 2004

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E Budgetary Process (continued)

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 re-appropriated.

A summary of the 2005 and 2004 budgetary activity appears in Note 3.

F Property, Plant and Equipment

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

2 EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>2005</u>	<u>2004</u>
Demand Deposits	\$275,695	\$421,456
Certificates of Deposit	<u>7,945</u>	<u>7,945</u>
Total Deposits	283,640	429,401
STAR Ohio	<u>204,877</u>	-
Total Investments	<u>204,877</u>	-
Total Deposits and Investments	<u>\$488,517</u>	<u>\$429,401</u>

Deposits are either insured by the Federal Depository Insurance Corporation, collateralized by securities specifically pledged by the financial institution to the Township, or collateralized by the financial institution's public entity deposit pool.

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

Twin Township
Ross County, Ohio

Notes to Financial Statements
Years Ended December 31, 2005 and 2004

3 BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2005, follows:

2005 Budgeted vs. Actual Receipts

	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$250,472	\$251,170	\$ 698
Special Revenue	364,556	364,556	-
Private Purpose Trust	<u>178</u>	<u>178</u>	<u>-</u>
Total	<u>\$615,206</u>	<u>\$615,904</u>	<u>\$ 698</u>

2005 Budgeted vs. Actual Budgetary Basis Expenditures

	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$227,462	\$211,583	\$15,879
Special Revenue	408,420	345,005	63,415
Private Purpose Trust	<u>600</u>	<u>200</u>	<u>400</u>
Total	<u>\$636,482</u>	<u>\$556,788</u>	<u>\$79,694</u>

Budgetary activity for the year ending December 31, 2004, follows:

2004 Budgeted vs. Actual Receipts

	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$415,744	\$415,896	\$ 152
Special Revenue	263,939	263,868	(71)
Capital Projects	-	18,750	18,750
Private Purpose Trust	<u>166</u>	<u>188</u>	<u>22</u>
Total	<u>\$679,849</u>	<u>\$698,702</u>	<u>\$18,853</u>

2004 Budgeted vs. Actual Budgetary Basis Expenditures

	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$130,859	\$126,776	\$ 4,083
Special Revenue	332,504	257,512	74,992
Capital Projects	-	18,750	(18,750)
Private Purpose Trust	<u>1,381</u>	<u>988</u>	<u>393</u>
Total	<u>\$464,744</u>	<u>\$404,026</u>	<u>\$60,718</u>

Twin Township
Ross County, Ohio

Notes to Financial Statements
Years Ended December 31, 2005 and 2004

4 PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semi-annual payments, the first half is due December 31. The second half payment is due the following June 20.

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

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

5 RETIREMENT SYSTEM

The Township's employees, as well as the Township Clerk and the Board of Trustees, belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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 2005 and 2004, OPERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2005 and 2004. The Township has paid all contributions required through December 31, 2005.

6 RISK MANAGEMENT

The Township belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to approximately 500 Ohio governments ("Members").

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity for the public purpose of enabling its members to obtain self-insurance through a jointly administered self-insurance fund. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each Member's risk management needs. The Plan pays judgments, settlements, and other expenses resulting from covered claims that exceed the Member's deductible.

The Plan issues its own policies and reinsures with A- VII or better rated carriers, except for the portion the Plan retains. With policies effective September 1, 2002 and after, the Plan began retaining 5% of the premium and losses on the first \$500,000 casualty treaty and 5% of the first \$1,000,000 property treaty. With policies effective November 1, 2005 and after, the Plan began retaining 15% of the premium and losses on the first \$250,000 casualty treaty and 10% of the first \$1,000,000 property treaty. The individual members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

Twin Township
Ross County, Ohio

Notes to Financial Statements
Years Ended December 31, 2005 and 2004

6 RISK MANAGEMENT (continued)

The Pool's financial statements (audited by other auditors) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31:

	<u>2005</u>	<u>2004</u>
Assets	\$8,219,430	\$6,685,522
Liabilities	<u>(2,748,639)</u>	<u>(2,227,808)</u>
Members' Equity	<u>\$5,470,791</u>	<u>\$4,457,714</u>

Complete audited financial statements for The Ohio Government Risk Management Plan can be read at the Plan's website, www.ohioplan.org.

7 JOINTLY GOVERNED ORGANIZATION

The Township Board of Trustees appoints one individual to be a board member for the Pleasant Valley Regional Sewer District, Ross County (the District). The District is directed by an appointed five member Board. The District provides sewer services to Township residents and four other area subdivisions. A representative from each subdivision is appointed to the District's Board for a term of four years.

The Township has no ongoing financial interest or ongoing financial responsibility with the District.

Van Krevel & Company
Certified Public Accountants
5201 Indian Hill Road
Dublin, Ohio 43017
614-761-3743

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

Twin Township
Ross County
P O Box 6
Bourneville, Ohio 45617

To the Board of Trustees:

We have audited the financial statements of Twin Township, Ross County (the Township) as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated October 10, 2006, wherein we noted that the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level of risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report that we have reported to management of the township in a separate letter dated October 10, 2006.

Twin Township
Ross County, Ohio
Report on Internal Control Over Financial Reporting and on
Compliance with Other Matters Based on an Audit of Financial Statements
Performs in accordance with *Government Auditing Standards*

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contract and grant agreements, and non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated October 10, 2006.

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.

/s/ Van Krevel & Company
Dublin, Ohio

October 10, 2006



Mary Taylor, CPA
Auditor of State

TWIN TOWNSHIP

ROSS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
APRIL 17, 2007**