



**GRANDVIEW TOWNSHIP  
WASHINGTON COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999-1998**



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

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**STATE OF OHIO**



**GRANDVIEW TOWNSHIP  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Grandview Township  
Washington County  
P.O. 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, 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 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, 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 May 10, 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 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.

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

**Jim Petro**  
Auditor of State

May 10, 2000



**GRANDVIEW TOWNSHIP  
 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, 1999**

	<u>Governmental Fund Types</u>					<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>						
Local Taxes	\$7,698	\$139,179	\$1,000	\$	\$	\$147,877
Intergovernmental	52,648	209,213	5,848	92,472		360,181
Licenses, Permits, and Fees		17,571				17,571
Earnings on Investments	1,065	2,204			102	3,371
Other Revenue	1,750	3,231				4,981
<b>Total Cash Receipts</b>	<u>63,161</u>	<u>371,398</u>	<u>6,848</u>	<u>92,472</u>	<u>102</u>	<u>533,981</u>
<b>Cash Disbursements:</b>						
Current:						
General Government	35,324					35,324
Public Safety		34,369				34,369
Public Works		204,092				204,092
Health	5,566	5,711				11,277
Debt Service:						
Redemption of Principal		8,536	28,561			37,097
Interest and Fiscal Charges		1,665	2,997			4,662
Capital Outlay		86,939		111,926		198,865
<b>Total Cash Disbursements</b>	<u>40,890</u>	<u>341,312</u>	<u>31,558</u>	<u>111,926</u>	<u>0</u>	<u>525,686</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>22,271</u>	<u>30,086</u>	<u>(24,710)</u>	<u>(19,454)</u>	<u>102</u>	<u>8,295</u>
<b>Other Financing Receipts/(Disbursements):</b>						
Proceeds from Sale of Public Debt:						
Sale of Notes				19,454		19,454
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,454</u>	<u>0</u>	<u>19,454</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>22,271</u>	<u>30,086</u>	<u>(24,710)</u>		<u>102</u>	<u>27,749</u>
<b>Fund Cash Balances, January 1</b>	<u>9,390</u>	<u>77,241</u>	<u>25,340</u>	<u>0</u>	<u>3,410</u>	<u>115,381</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$31,661</b></u>	<u><b>\$107,327</b></u>	<u><b>\$630</b></u>	<u><b>\$0</b></u>	<u><b>\$3,512</b></u>	<u><b>\$143,130</b></u>

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

**GRANDVIEW TOWNSHIP  
 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, 1998**

	<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	\$7,443	\$97,870	\$16,576	\$	\$121,889
Intergovernmental	32,405	207,595	11,515		251,515
Licenses, Permits, and Fees		9,405			9,405
Earnings on Investments	737	2,783		114	3,634
Other Revenue	4,408	2,929		45	7,382
<b>Total Cash Receipts</b>	<u>44,993</u>	<u>320,582</u>	<u>28,091</u>	<u>159</u>	<u>393,825</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	38,421				38,421
Public Safety		25,387			25,387
Public Works		221,000			221,000
Health	11,430	7,665			19,095
Debt Service:					
Redemption of Principal			24,567		24,567
Interest and Fiscal Charges			5,236		5,236
Capital Outlay		61,272			61,272
<b>Total Cash Disbursements</b>	<u>49,851</u>	<u>315,324</u>	<u>29,803</u>	<u>0</u>	<u>394,978</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(4,858)</u>	<u>5,258</u>	<u>(1,712)</u>	<u>159</u>	<u>(1,153)</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(4,858)</u>	<u>5,258</u>	<u>(1,712)</u>	<u>159</u>	<u>(1,153)</u>
<b>Fund Cash Balances, January 1</b>	<u>14,248</u>	<u>71,983</u>	<u>27,052</u>	<u>3,251</u>	<u>116,534</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$9,390</b></u>	<u><b>\$77,241</b></u>	<u><b>\$25,340</b></u>	<u><b>\$3,410</b></u>	<u><b>\$115,381</b></u>

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

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

**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. The Township provides general governmental services, including road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Village of Matamoras to provide fire services and Matamoras Emergency Squad, Inc., to provide ambulance 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 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.

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

**C. 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 roads and bridges.

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

FEMA Fund - This fund receives federal monies for repairs for flood damage.

Permissive Sales Tax Fund - This fund receives County permissive sales tax monies for Township projects.

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

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

**C. Fund Accounting (Continued)**

**3. Debt Service Funds**

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

General Note Retirement Fund - This fund is used for the retirement of the Township's note debt.

**4. Capital Project Funds**

These funds are 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:

Issue II Fund - The Township received a grant from the State of Ohio for road repairs.

**5. Fiduciary Funds (Trust and Agency 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 Fund - This fund received a bequest for the upkeep of a cemetery lot.

**D. 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 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 reappropriated in the subsequent year. The Township did not encumber all commitments required by Ohio law.

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

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

**D. Budgetary Process (Continued)**

A summary of 1999 and 1998 budgetary activity appears in Note 3.

**E. 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.

**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 and investments at December 31 was as follows:

	<u>1999</u>	<u>1998</u>
Demand deposits	<u>\$143,130</u>	<u>\$115,381</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 ending December 31, 1999 and 1998 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$63,022	\$63,161	\$139
Special Revenue	344,490	371,398	26,908
Debt Service	41,591	6,848	(34,743)
Capital Projects	111,926	111,926	0
Fiduciary	475	102	(373)
Total	<u>\$561,504</u>	<u>\$553,435</u>	<u>(\$8,069)</u>

**GRANDVIEW 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 Authority	Budgetary Expenditures	Variance
General	\$55,240	\$40,890	\$14,350
Special Revenue	331,714	341,312	(9,598)
Debt Service	48,747	31,558	17,189
Capital Projects	0	111,926	(111,926)
Fiduciary	4,018	0	4,018
Total	<u>\$439,719</u>	<u>\$525,686</u>	<u>(\$85,967)</u>

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$45,224	\$44,993	(\$231)
Special Revenue	324,080	320,582	(3,498)
Debt Service	34,219	28,091	(6,128)
Fiduciary	1,640	159	(1,481)
Total	<u>\$405,163</u>	<u>\$393,825</u>	<u>(\$11,338)</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$59,473	\$49,851	\$9,622
Special Revenue	253,043	315,324	(62,281)
Debt Service	61,271	29,803	31,468
Fiduciary	3,556	0	3,556
Total	<u>\$377,343</u>	<u>\$394,978</u>	<u>(\$17,635)</u>

During 1999 and 1998, the Township had expenditures in excess of appropriations in certain funds contrary to Ohio Revised Code Section 5705.41(B). In addition, the Township made some disbursements during 1999 and 1998 without first obtaining the prior certification from the Clerk contrary to Ohio Revised Code Section 5705.41(D).

**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.

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

**4. PROPERTY TAX (Continued)**

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. DEBT**

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
General Obligation Note	\$3,500	7%
Security Agreement	17,073	6.50%
Ohio Public Works Commission Loan	19,454	2%
Total	\$40,027	

The general obligation notes were issued to finance the purchase of a dump truck and purchase of a Township building. The note for the dump truck is secured by the truck. The note for the Township building and Ohio Public Works Commission Loan are collateralized solely by the Township's taxing authority.

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

Year ending December 31:	General Obligation Notes	Security Agreement	Ohio Public Works Commission Loan
2000	\$3,674	\$9,649	\$2,120
2001	0	9,091	4,108
2002	0		4,108
2003	0		4,108
2004	0		4,108
Subsequent	0		2,054
Total	\$3,674	\$18,740	\$20,606

**6. 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 postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

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

**6. RETIREMENT SYSTEMS (Continued)**

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 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 1999.

**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 and dental and vision coverage to full-time employees through a private carrier.



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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, 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, 1999 and 1998, and have issued our report thereon dated May 10, 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, 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 1999-41084-001 through 1999-41084-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated May 10, 2000.

**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 May 10, 2000.

Grandview Township  
Washington County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

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

May 10, 2000

**GRANDVIEW TOWNSHIP  
SCHEDULE OF FINDINGS  
DECEMBER 31, 1999 AND 1998**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 1999-41084-001**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41(D)(1) states that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

The following exceptions to this basic requirement are provided by statute:

- A. Then and Now Certificate - This exception provides that, if the fiscal officer can certify that both at the time the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Amounts of less than \$1,000 may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

The Township did not obtain the Clerk's prior certification for 30 percent of the transactions we tested, nor was there evidence of a "Then and Now" certificate being used by the Clerk.

We recommend the Township obtain the Clerk's prior certification for all disbursements.

**FINDING NUMBER 1999-41084-002**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41(B) requires no subdivision or taxing authority to expend money unless it has been appropriated.

The following funds had expenditures which exceeded appropriations for 1999:

Special Revenue Funds:	
Emergency Special Levy Fund	\$ 7,338
Permissive Sales Tax Fund	94,670
Capital Projects Fund:	
Issue II Fund	111,926

The following funds had expenditures which exceeded appropriations for 1998:

Special Revenue Funds:	
Fire Special Levy Fund	\$ 100
Emergency Special Levy Fund	1,745
FEMA Fund	123,651

**GRANDVIEW TOWNSHIP  
SCHEDULE OF FINDINGS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 1999-41084-002 (Continued)**

Township management should monitor available appropriations, and should deny payments that exceed appropriations. If available resources exist to make the payment, management should request the Board of Trustees to consider amending appropriations.

**FINDING NUMBER 1999-41084-003**

**Noncompliance Citation**

Ohio Rev. Code Section 5575.01 requires contracts for the maintenance or repair of roads, where the amount involved exceeds \$15,000, to be competitively bid. In each case, the Board must advertise once, not later than two weeks prior to the letting of the contract, in a newspaper published in the County and of general circulation in the Township. Award must be to the lowest responsible bidder.

The Township did not competitively bid two Federal Emergency Management Agency road repair and paving projects with contract amounts of \$140,000 and \$21,550. Since the amounts are greater than \$50,000, the transactions do not meet the exception provided by Ohio Rev. Code Section 505.08.

We recommend the Township competitively bid all contracts for the maintenance or repair of roads, where the amount involved exceeds \$15,000.



**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**  
**JULY 13, 2000**