



**GREEN CAMP TOWNSHIP
MARION COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999 - 1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**GREEN CAMP TOWNSHIP
MARION COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types For the Year Ended December 31, 1999	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types For the Year Ended December 31, 1998	4
Notes to the Financial Statements	5
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	11
Schedule of Findings	13

This Page Intentionally Left Blank



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Green Camp Township
Marion County
5021 LaRue-Green Camp Road
New Bloomington, Ohio 43341

To the Board of Trustees:

We have audited the accompanying financial statements of Green Camp Township, Marion 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 of Green Camp Township 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 May 12, 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 Clerk, 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 12, 2000

**GREEN CAMP TOWNSHIP
MARION COUNTY**

**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>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Project</u>	
Cash Receipts:				
Taxes	\$31,695	\$11,079	\$32,203	\$74,977
Licenses, Permits and Fees	0	5,850	0	5,850
Intergovernmental Receipts	17,519	65,761	2,943	86,223
Interest	3,963	5,572	358	9,893
Other Revenue	46	4,683	0	4,729
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	53,223	92,945	35,504	181,672
Cash Disbursements:				
Current:				
General Government	27,208	0	0	27,208
Public Safety	0	19,802	0	19,802
Public Works	0	26,918	0	26,918
Health	15,057	6,659	0	21,716
Capital Outlay	0	0	663	663
Debt Service:				
Redemption of Principal	0	0	25,000	25,000
Interest and Fiscal Charges	0	0	3,870	3,870
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	42,265	53,379	29,533	125,177
Total Cash Receipts Over Cash Disbursements	10,958	39,566	5,971	56,495
Fund Cash Balances, January 1, 1999	87,346	158,007	20,179	265,532
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31, 1999	<u>\$98,304</u>	<u>\$197,573</u>	<u>\$26,150</u>	<u>\$322,027</u>

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

**GREEN CAMP TOWNSHIP
MARION COUNTY**

**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>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Project</u>	
Cash Receipts:				
Taxes	\$26,949	\$10,896	\$31,705	\$69,550
Licenses, Permits and Fees	0	3,545	0	3,545
Intergovernmental Receipts	53,738	51,576	2,950	108,264
Interest	3,306	5,053	458	8,817
Other Revenue	4,533	8,253	0	12,786
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	88,526	79,323	35,113	202,962
Cash Disbursements:				
Current:				
General Government	41,836	0	0	41,836
Public Safety	1,841	7,050	0	8,891
Public Works	0	15,929	0	15,929
Health	13,743	7,390	0	21,133
Capital Outlay	42,940	0	146,150	189,090
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	100,360	30,369	146,150	276,879
Total Cash Receipts Over/(Under) Cash Disbursements:	<hr/> <u>(11,834)</u>	<hr/> <u>48,954</u>	<hr/> <u>(111,037)</u>	<hr/> <u>(73,917)</u>
Other Financing Receipts/(Disbursements):				
Proceeds of Loan	0	0	100,000	100,000
Operating Transfers In	0	200	0	200
Operating Transfers Out	(200)	0	0	(200)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(200)	200	100,000	100,000
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/> <u>(12,034)</u>	<hr/> <u>49,154</u>	<hr/> <u>(11,037)</u>	<hr/> <u>26,083</u>
Fund Cash Balances, January 1, 1998	<hr/> <u>99,380</u>	<hr/> <u>108,853</u>	<hr/> <u>31,216</u>	<hr/> <u>239,449</u>
Fund Cash Balances, December 31, 1998	<hr/> <u>\$87,346</u>	<hr/> <u>\$158,007</u>	<hr/> <u>\$20,179</u>	<hr/> <u>\$265,532</u>

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

**GREEN CAMP TOWNSHIP
MARION COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Green Camp Township, Marion 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, 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

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:

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 has the following significant Special Revenue Funds:

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

Special Levy - This fund receives tax levy money to operate the fire department.

**GREEN CAMP TOWNSHIP
MARION COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. 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 has one capital projects fund that receives taxes from a levy and loan receipts used for the purchase of a fire truck.

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

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

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.

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:

**GREEN CAMP TOWNSHIP
MARION COUNTY**

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

2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

	<u>1999</u>	<u>1998</u>
Deposits	\$213,449	\$161,836
Certificates of Deposit	<u>108,578</u>	<u>103,696</u>
Total deposits and Investments	<u><u>\$322,027</u></u>	<u><u>\$265,532</u></u>

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

Throughout the year, deposits ranging from \$103,866 to \$8,921 were not insured or collateralized, contrary to Chapter 135, Ohio Revised Code.

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 Receipts	Actual Receipts	Variance
General	\$47,036	\$53,223	\$6,187
Special Revenue	86,849	92,945	6,096
Capital Project	<u>34,366</u>	<u>35,504</u>	<u>1,138</u>
Total	<u><u>\$168,251</u></u>	<u><u>\$181,672</u></u>	<u><u>\$13,421</u></u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$137,667	\$42,265	\$95,402
Special Revenue	244,856	53,379	191,477
Capital Project	<u>51,758</u>	<u>29,533</u>	<u>22,225</u>
Total	<u><u>\$434,281</u></u>	<u><u>\$125,177</u></u>	<u><u>\$309,104</u></u>

1998 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$44,676	\$88,526	\$43,850
Special Revenue	85,551	79,523	(6,028)
Capital Project	<u>34,366</u>	<u>135,113</u>	<u>100,747</u>
Total	<u><u>\$164,593</u></u>	<u><u>\$303,162</u></u>	<u><u>\$138,569</u></u>

**GREEN CAMP TOWNSHIP
MARION COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$144,055	\$100,560	\$43,495
Special Revenue	194,403	30,369	164,034
Capital Project	165,582	146,150	19,432
Total	\$504,040	\$277,079	\$226,961

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 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
Loan	\$75,000	5.60%

The loan was obtained to finance the purchase of a new fire truck. The fire truck serves as collateral for this loan.

**GREEN CAMP TOWNSHIP
MARION COUNTY**

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

5. DEBT (Continued)

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

<u>Year ending December 31:</u>	<u>Loan</u>
2000	\$28,870
2001	28,870
2002	<u>28,870</u>
Total	<u><u>\$86,610</u></u>

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 post-retirement 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, 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 through Rinehart & Associates Insurance Services for the following risks:

- General Liability Coverage
- Automobile Liability Coverage
- Crime Coverage
- Electronic Data Processing Coverage
- Property Coverage
- Inland Marine Coverage

This Page Intentionally Left Blank



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

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

Green Camp Township
Marion County
5021 LaRue-Green Camp Road
New Bloomington, Ohio 43341

To the Board of Trustees:

We have audited the accompanying financial statements of Green Camp Township, Marion 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 May 12, 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 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 1999-40651-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated May 12, 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 a matter involving the internal controls over financial reporting that does not require inclusion in this report, that we have reported to management of the Township in a separate letter dated May 12, 2000.

Green Camp Township
Marion 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 the Clerk 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", written in a cursive style.

JIM PETRO
Auditor of State

May 12, 2000

**GREEN CAMP TOWNSHIP
MARION COUNTY**

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

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

FINDING NUMBER 1999-40651-001

Noncompliance Citation

Secured Collateral Throughout the Year

Ohio Rev. Code Section 135.18 requires the clerk of a political subdivision to require the depository to provide as security an amount equal to the funds on deposit at all times. Such security may consist of federal deposit insurance, surety company bonds, or pledged securities. Ohio Rev. Code Section 135.18 (c) allows, in lieu of the specific pledging requirements of Section 135.18, an institution designated as a public depository may pledge a single pool of eligible securities to secure the repayment of all public monies deposited in the institution and not otherwise secured.

The Township had depository balances that exceeded the coverage provided by the Federal Deposit Insurance Company and pledged securities as follows through out the year and at year end.

Month	FDIC Insurance and Pledged Security	Actual Funds	Variance
March 1998	\$275,000	\$378,866	(\$103,866)
April 1998	275,000	382,277	(107,277)
October 1998	275,000	275,565	(5,565)
March 1999	275,000	287,542	(12,542)
April 1999	275,000	293,891	(18,891)
May 1999	275,000	283,921	(8,921)
June 1999	275,000	291,062	(16,062)
July 1999	275,000	304,632	(29,632)
August 1999	275,000	310,617	(35,617)
September 1999	275,000	311,976	(36,976)
October 1999	275,000	320,242	(45,242)
November 1999	275,000	318,778	(43,778)
December 1999	275,000	322,027	(47,027)

Failure to have proper security over Township deposits could result in loss of public monies.

We recommend the Clerk ensure proper security is provided for all Township deposits. The Clerk should monitor the coverage by requesting collateral statements from the financial institution and comparing them to the Township's deposits.



STATE OF OHIO
OFFICE OF THE AUDITOR

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

GREEN CAMP TOWNSHIP

MARION 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
JUNE 20, 2000**