



**AMANDA TOWNSHIP
FAIRFIELD COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

AMANDA TOWNSHIP
FAIRFIELD 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 and Fiduciary Fund Types For the Year Ended December 31, 2000	3
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	4
Notes to the Financial Statements	5
Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	11
Status of Prior Audit 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

Amanda Township
Fairfield County
8000 Cincinnati-Zanesville Road
Amanda, Ohio 43102

To the Board of Trustees:

We have audited the accompanying financial statements of Amanda Township, Fairfield County, Ohio, (the Township) as of and for the years ended December 31, 2000 and December 31, 1999. 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 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 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 Amanda Township, Fairfield County, Ohio, as of December 31, 2000 and December 31, 1999, 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 February 20, 2001 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report considering the results of our audits.

This report is intended solely for the information and use of the 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.

JIM PETRO
Auditor of State

February 20, 2001

THIS PAGE INTENTIONALLY LEFT BLANK

**AMANDA TOWNSHIP
FAIRFIELD COUNTY**

**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, 2000**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Nonexpendable Trust</u>	
Cash Receipts:				
Local Taxes	\$9,710	\$77,055	\$0	\$86,765
Intergovernmental	49,519	66,596	0	116,115
Charges for Services	0	118,643	0	118,643
Licenses, Permits, and Fees	4,890	0	0	4,890
Earnings on Investments	6,480	1,287	31	7,798
Other Receipts	8,333	23,215	0	31,548
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	78,932	286,796	31	365,759
Cash Disbursements:				
Current:				
General Government	48,841	0	0	48,841
Public Safety	0	109,649	0	109,649
Public Works	0	170,615	0	170,615
Health	11,718	0	0	11,718
Debt Service:				
Redemption of Principal	0	17,389	0	17,389
Interest and Fiscal Charges	0	2,611	0	2,611
Capital Outlay	0	4,498	0	4,498
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	60,559	304,762	0	365,321
Excess of Cash Receipts Over/(Under) Cash Disbursements:	18,373	(17,966)	31	438
Fund Cash Balances, January 1	123,025	186,502	1,262	310,789
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$141,398	\$168,536	\$1,293	\$311,227

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

**AMANDA TOWNSHIP
FAIRFIELD COUNTY**

**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>		<u>Fiduciary Fund Type</u>	Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Nonexpendable Trust</u>	
Cash Receipts:				
Local Taxes	\$9,760	\$76,211	\$0	\$85,971
Intergovernmental	115,792	66,532	0	182,324
Charges for Services	0	126,192	0	126,192
Licenses, Permits, and Fees	6,515	0	0	6,515
Earnings on Investments	6,167	919	29	7,115
Other Receipts	10,458	61,605	0	72,063
	<u>148,692</u>	<u>331,459</u>	<u>29</u>	<u>480,180</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	45,872	4,071	0	49,943
Public Safety	0	114,792	0	114,792
Public Works	0	120,548	0	120,548
Health	7,402	2,204	0	9,606
Debt Service:				
Redemption of Principal	69,048	16,906	0	85,954
Interest and Fiscal Charges	474	2,894	0	3,368
Capital Outlay	36,506	195,000	0	231,506
	<u>159,302</u>	<u>456,415</u>	<u>0</u>	<u>615,717</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under)Cash Disbursements	<u>(10,610)</u>	<u>(124,956)</u>	<u>29</u>	<u>(135,537)</u>
Other Financing Receipts/(Disbursements):				
Proceeds from Sale of Public Debt:				
Sale of Notes	0	65,000	0	65,000
Sale of Fixed Assets	41,700	0	0	41,700
Transfers-In	92	100	0	192
Advances-In	(100)	(92)	0	(192)
Other Sources	167	0	0	167
	<u>41,859</u>	<u>65,008</u>	<u>0</u>	<u>106,867</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	31,249	(59,948)	29	(28,670)
Fund Cash Balances, January 1	<u>91,776</u>	<u>246,450</u>	<u>1,233</u>	<u>339,459</u>
Fund Cash Balances, December 31	<u>\$123,025</u>	<u>\$186,502</u>	<u>\$1,262</u>	<u>\$310,789</u>

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

**AMANDA TOWNSHIP
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Amanda Township, Fairfield 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 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. 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:

EMS - This fund receives charges for services from other entities and individuals for emergency medical services.

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

Fire District - This fund receives monies from other local governments for providing fire and emergency services to those entities.

**AMANDA TOWNSHIP
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

3. Fiduciary Fund

This fund is used to account for resources restricted by legally binding trust agreements. The Township had the following significant fiduciary fund:

Non-expendable Trust Fund- Cemetery Bequest- This fund receives money from individuals and interest to be held by the Township 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 and 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

Encumbrances outstanding at year end are carried forward and need not be re-appropriated in the subsequent year.

A summary of 2000 and 1999 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

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>2000</u>	<u>1999</u>
Demand deposits	<u>\$311,227</u>	<u>\$310,788</u>

**AMANDA TOWNSHIP
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

2. EQUITY IN POOLED CASH (Continued)

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2000 and December 31, 1999 follows:

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$210,510	\$78,932	(\$131,578)
Special Revenue	582,781	286,796	(295,985)
Non-Expendable Trust	1,298	31	(1,267)
Total	<u>\$794,589</u>	<u>\$365,759</u>	<u>(\$428,830)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$85,118	\$60,559	\$24,559
Special Revenue	370,525	304,762	65,763
Non-Expendable Trust	500	0	500
Total	<u>\$456,143</u>	<u>\$365,321</u>	<u>\$90,822</u>

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$233,405	\$190,651	(\$42,754)
Special Revenue	637,736	396,559	(241,177)
Non-Expendable Trust	1,268	29	(1,239)
Total	<u>\$872,409</u>	<u>\$587,239</u>	<u>(\$285,170)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$216,456	\$159,402	\$57,054
Special Revenue	516,986	456,507	60,479
Non-Expendable Trust	1,000	0	1,000
Total	<u>\$734,442</u>	<u>\$615,909</u>	<u>\$118,533</u>

**AMANDA TOWNSHIP
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

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.

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, 2000 was as follows:

	Principal	Interest Rate
General Obligation Note (1999)	\$35,136	5.75%

The general obligation note was issued to finance the purchase of a new fire truck to be used for Township Fire services.

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

Year ending December 31:	General Obligation Note
2001	20,020
2002	18,121
Total	\$38,141

6. RETIREMENT SYSTEMS

Employees along with elected officials 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. PERS members contributed 8.5% of their gross salaries for both 2000 and 1999. The Township contributed an amount equal to 10.84% and 13.55% of participants' gross salaries for 2000 and 1999 respectively. The Township has paid all contributions required through December 31, 2000.

**AMANDA TOWNSHIP
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

7. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

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

8. JOINTLY GOVERNED ORGANIZATION

Fairfield Regional Planning Commission - The Township appoints a person to represent the Township on the 48 member board of the Fairfield Regional Planning Commission. The Township pays a small membership fee annually. The fee is based on per capita of the Township. There is no ongoing financial interest of responsibility by the Township.

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

Amanda Township
Fairfield County
8000 Cincinnati-Zanesville Road
Amanda, Ohio 43102

We have audited the accompanying financial statements of Amanda Township, Fairfield County, Ohio (the Township), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated February 20, 2001. 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 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*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated February 20, 2001.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered 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 February 20, 2001.

Amanda Township
Fairfield County
Report on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended for the information and use of the management, and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

JIM PETRO
Auditor of State

February 20, 2001

**AMANDA TOWNSHIP
FAIRFIELD COUNTY**

STATUS OF PRIOR AUDIT FINDINGS

<i>Finding Number</i>	<i>Finding Summary</i>	<i>Fully Corrected?</i>	<i>Not Corrected/Explanation</i>
1998-40623-001	Ohio Rev. Code Section 5705.41(B); Expenditures in excess of Appropriations	Yes	
1998-40623-002	Ohio Rev. Code Section 5705.36; Amendments of the Estimated Resources	Yes	
1998-40623-003	Ohio Rev. Code Section 5705.40 ; Amendment of the Appropriations	Yes	
1998-40623-004	Ohio Rev. Code Section 5705.41 (D) Funds certification by the fiscal officer of the Township	No	The Township strives to maintain certification of the funds at the time of commitment. However, some expenditures were not certified as required by law.



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

AMANDA TOWNSHIP

FAIRFIELD 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 3, 2001**