



**OXFORD TOWNSHIP  
TUSCARAWAS COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000-1999**



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

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**STATE OF OHIO**



**OXFORD TOWNSHIP  
TUSCARAWAS COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Oxford Township  
Tuscarawas County  
8098 Church Road  
Guernsey, Ohio 43749

To the Board of Trustees:

We have audited the accompanying financial statements of Oxford Township, Tuscarawas County, Ohio, (the Township) as of and for the years ended December 31, 2000 and 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 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 and reserves for encumbrances of the Township as of December 31, 2000 and 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 April 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 in considering the results for our audits.

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.

**Jim Petro**  
Auditor of State

April 20, 2001

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**OXFORD TOWNSHIP  
TUSCARAWAS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<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>	
<b>Cash Receipts:</b>					
Local Taxes	\$31,087	\$33,742	\$7,850		\$72,679
Intergovernmental	65,686	69,160			134,846
Interest	2,753	314			3,067
Other	4,784				4,784
<b>Total Cash Receipts</b>	<u>104,310</u>	<u>103,216</u>	<u>7,850</u>		<u>215,376</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	63,977				63,977
Public Safety		5,652			5,652
Public Works	16,119	91,078			107,197
Health	725				725
Debt Service:					
Redemption of Principal			7,500		7,500
Interest and Fiscal Charges			350		350
<b>Total Cash Disbursements</b>	<u>80,821</u>	<u>96,730</u>	<u>7,850</u>		<u>185,401</u>
<b>Total Cash Receipts Over Disbursements</b>	<u>23,489</u>	<u>6,486</u>			<u>29,975</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In				\$10,624	10,624
Advances-In	1,700	1,700			3,400
Transfers-Out	(10,624)				(10,624)
Advances-Out	(1,700)	(1,700)			(3,400)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(10,624)</u>			<u>10,624</u>	
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	12,865	6,486	0	10,624	29,975
Fund Cash Balances, January 1	11,647	13,237	0	15,239	40,123
<b>Fund Cash Balances, December 31</b>	<u><b>\$24,512</b></u>	<u><b>\$19,723</b></u>	<u><b>\$0</b></u>	<u><b>\$25,863</b></u>	<u><b>\$70,098</b></u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**OXFORD TOWNSHIP  
TUSCARAWAS 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>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$29,816	\$34,751	\$8,200		\$72,767
Intergovernmental	90,976	66,112			157,088
Interest	1,502	341		\$239	2,082
Other	8				8
	<u>122,302</u>	<u>101,204</u>	<u>8,200</u>	<u>239</u>	<u>231,945</u>
<b>Total Cash Receipts</b>					
	<u>122,302</u>	<u>101,204</u>	<u>8,200</u>	<u>239</u>	<u>231,945</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	64,920				64,920
Public Safety		8,912			8,912
Public Works	50,518	102,752			153,270
Health	729				729
Debt Service:					
Redemption of Principal			7,500		7,500
Interest and Fiscal Charges			700		700
	<u>116,167</u>	<u>111,664</u>	<u>8,200</u>		<u>236,031</u>
<b>Total Cash Disbursements</b>					
	<u>116,167</u>	<u>111,664</u>	<u>8,200</u>		<u>236,031</u>
<b>Total Cash Receipts Over/(Under) Disbursements</b>	<u>6,135</u>	<u>(10,460)</u>		<u>239</u>	<u>(4,086)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In				7,000	7,000
Transfers-Out	(7,000)				(7,000)
	<u>(7,000)</u>			<u>7,000</u>	
<b>Total Other Financing Receipts/(Disbursements)</b>					
	<u>(7,000)</u>			<u>7,000</u>	
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	(865)	(10,460)	0	7,239	(4,086)
<b>Fund Cash Balances, January 1</b>	<u>12,512</u>	<u>23,697</u>	<u>0</u>	<u>8,000</u>	<u>44,209</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$11,647</b></u>	<u><b>\$13,237</b></u>	<u><b>\$0</b></u>	<u><b>\$15,239</b></u>	<u><b>\$40,123</b></u>
<b>Reserves for Encumbrances, December 31</b>	<u>\$181</u>	<u>\$38</u>	<u>\$0</u>	<u>\$0</u>	<u>\$219</u>

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

**OXFORD TOWNSHIP  
TUSCARAWAS COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Oxford Township, Tuscarawas 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 ditch maintenance, fire protection and emergency medical services. The Township contracts with Newcomerstown Emergency Rescue Squad (NERS) to provide fire services and Tri-County Joint Ambulance District, Inc. (TCJAD), to provide ambulance 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**

The Township maintains all of its cash in an interest bearing checking account, except for two Certificates of deposit which are valued at cost.

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.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash that is 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 capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

**OXFORD TOWNSHIP  
TUSCARAWAS COUNTY**

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

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

**D. Fund Accounting (Continued)**

Motor Vehicle License Tax 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.

**3. Debt Service Fund**

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

General Bond Note Retirement Fund - This fund is used to accumulate resources for the payment of principal and interest on the purchase of a backhoe.

**4. Capital Project Fund**

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following Capital Project Fund:

Capital Equipment Fund - This fund is used for the receipt and payment of monies for capital improvements in the Township.

**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.

**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.

**OXFORD TOWNSHIP  
TUSCARAWAS COUNTY**

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

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

**E. Budgetary Process (Continued)**

Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Township did not encumber all commitments required by Ohio law.

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.

**G. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Township.

**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 at December 31 was as follows:

	<u>2000</u>	<u>1999</u>
Demand deposits	\$6,698	\$4,723
Certificates of deposit	63,400	35,400
Total deposits	\$70,098	\$40,123

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**3. BUDGETARY ACTIVITY**

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$100,980	\$104,310	\$3,330
Special Revenue	101,841	103,216	1,375
Debt Service	7,850	7,850	0
Capital Projects	7,000	10,624	3,624
Total	\$217,671	\$226,000	\$8,329

**OXFORD TOWNSHIP  
TUSCARAWAS COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$114,328	\$91,445	\$22,883
Special Revenue	113,378	96,730	16,648
Debt Service	7,850	7,850	0
Capital Projects	22,239	22,239	22,239
Total	\$257,795	\$196,025	\$61,770

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$122,294	\$122,302	\$8
Special Revenue	101,204	101,204	0
Debt Service	8,200	8,200	0
Capital Projects	7,239	7,239	0
Total	\$238,937	\$238,945	\$8

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$82,832	\$123,348	(\$40,516)
Special Revenue	116,801	111,702	5,099
Debt Service	15,700	8,200	7,500
Capital Projects	8,000	8,000	8,000
Total	\$223,333	\$243,250	(\$19,917)

As a result of the Board of Trustees not authorizing certain appropriation amendments during 1999, those amendments are not reflected in the final appropriations.

**4. NONCOMPLIANCE**

Contrary to Ohio Rev. Code Section 5705.41 (D), certain expenditures during 2000 and 1999 were not certified until the time of payment.

Contrary to Ohio Rev. Code Section 5705.41 (B), certain expenditures during 1999 exceeded appropriations.

Contrary to Ohio Rev. Code Section 5705.40, certain appropriations were amended without the approval of the Board of Trustees.

Contrary to Ohio Rev. Code Section 5705.36, appropriations exceeded estimated resources in the General Bond Note Retirement Fund.

**OXFORD TOWNSHIP  
TUSCARAWAS COUNTY**

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

**5. 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 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.

**6. RETIREMENT SYSTEM**

The Township's full-time 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.

Contribution rates are also prescribed by the Ohio Revised Code. PERS members contributed 8.5% of their gross salaries. During 2000, the Township contributed an amount equal to 10.84% of participant's gross salaries. During 1999, the Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 2000.

**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 through Tuscarawas County Managed Care of America for the Township full-time employees.

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

Oxford Township  
Tuscarawas County  
8098 Church Road  
Guernsey, Ohio 43749

To the Board of Trustees:

We have audited the accompanying financial statements of Oxford Township, Tuscarawas County, Ohio, (the Township) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 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 audits 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 2000-41279-001 through 2000-41279-003.

We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 20, 2001.

**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 control 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 April 20, 2001.

Oxford Township  
Tuscarawas 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.

**Jim Petro**  
Auditor of State

April 20, 2001

**OXFORD TOWNSHIP  
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2000-41279-001**

**Noncompliance Citation**

**Ohio Revised Code Section 5705.41 (D)** states that no order or contracts involving the expenditure of money is to be made unless there is attached thereto a certificate of the fiscal officer that the amount required to pay 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 appropriated fund free from any previous encumbrances.

This section also provides two "exceptions" to the above requirements:

1. Then and Now Certificates - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate appropriated and free of any previous encumbrances, the Board of Trustees may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipts of such certificate.
2. If the amount involved is less than \$1,000 dollars, the Township Clerk may authorize payment through a Then and Now Certificate paid without the affirmation of the Board of Trustees, if such expenditures is otherwise valid.

During 2000 and 1999, 27% (16 out of 60) of expenditures tested were certified after the obligation date(s). Also, neither of the two exceptions were utilized. We recommend the Township Clerk inform all Township employees of the requirements of Ohio Revised Code Section 5705.41(D). The Township should implement the use of so called Then and Now certificates and Blanket Certificates as further permitted by Ohio Revised Code Section 5705.41 (D). However, such certifications should only be used for reoccurring and reasonably predictable matters or emergency matters which may arise from time to time.

**FINDING NUMBER 2000-41279-002**

**Ohio Revised Code Section 5705.41 (B)** prohibits a subdivision from making an expenditure unless it has been properly appropriated. In addition, **Ohio Revised Code Section 5705.40** provides that any appropriation measure may be amended or supplemented provided that such amendment or supplement complies with all provisions or law governing the tax authority in making the original appropriation.

During 1999, expenditures exceeded appropriations in the General Fund by 49% or \$40,516. The Township Clerk amended certain appropriations within the Township's accounting system based on Board of Trustees approved amendments to the Certificate of Estimated Resources without the specific approval of the Board of Trustees. In addition, the Board of Trustees granted the Township Clerk the authority to modify appropriations as necessary. As a result, amendments to the Township's Permanent Appropriation Measure adopted by the Board on February 23, 1999, were not legally valid. The amendments were as follows:

<b>Fund Types</b>	<b>Original Appropriations</b>	<b>Appropriation Amended</b>	<b>Variance</b>
General Fund	\$134,806	\$82,832	\$51,974
Special Revenue Fund	124,287	116,801	7,486
Capital Projects Fund	15,239	8,000	7,239

**FINDING NUMBER 2000-41279-002**  
**(Continued)**

As a result of the Board of Trustees not authorizing the aforementioned appropriation amendments, those amendments are not reflected in the final appropriations in the accompanying financial statements.

The Township Clerk should frequently compare actual expenditures plus encumbrances to appropriations at the legal level of budgetary control to avoid potential overspending. In addition, as the Township's legislative authority, the Board of Trustees should approve all supplemental appropriations prior to the Township Clerk amending the Township's appropriations. This will help ensure that all amendments to the Township's Appropriation Measure are valid.

**FINDING NUMBER 2000-41279-003**

**Ohio Revised Code Section 5705.36** states the total appropriations made during a fiscal year from any fund must not exceed the amount contained in the Certificate of Estimate Resources or the Amended Certificate of Estimated Resources which was certified prior to making the appropriation or supplemental appropriation.

As of December 31, 1999, appropriations exceeded estimated resources by \$7,500 within the Debt Service - General Bond Note Retirement Fund. The Township Clerk should request an appropriate estimated resources modification, as long as sufficient resources exist, from the County Auditor to ensure appropriations do not exceed estimated resources.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**OXFORD TOWNSHIP**  
**TUSCARAWAS 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  
MAY 15, 2001**