



Dave Yost • Auditor of State



**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Buckskin Township  
Ross County  
110 Edgington Road  
South Salem, Ohio 45681

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying cash-basis financial statements of the governmental activities and each major fund of the Buckskin Township, Ross County, Ohio (the Township), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the cash accounting basis Note 2 describes. This responsibility includes determining that the cash accounting basis is acceptable for the circumstances. Management is also responsible for designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities and each major fund of Buckskin Township, Ross County, Ohio, as of December 31, 2016, and the respective changes in the cash financial position and the respective budgetary comparisons for the General, Motor Vehicle License Tax, Gasoline Tax, Road and Bridge and Cemetery funds thereof for the year then ended in accordance with the accounting basis described in Note 2.

**Accounting Basis**

We draw attention to Note 2 of the financial statements, which describes the accounting basis. The financial statements are prepared on the cash basis of accounting, which differs from generally accepted accounting principles. We did not modify our opinion regarding this matter.

**Emphasis of Matter**

As discussed in Note 2 to the financial statements, during 2016, the Township has elected to change its financial presentation to a cash basis comparable to the requirements of *Governmental Accounting Standards*. We did not modify our opinion regarding this matter.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2018, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State

Columbus, Ohio

May 23, 2018

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**STATEMENT OF NET ASSETS-CASH BASIS  
December 31, 2016**

	<u>Governmental Activities</u>
<b>ASSETS:</b>	
Equity in Pooled Cash and Cash Equivalents	\$ <u>562,385</u>
Total Assets	<u>562,385</u>
<b>NET ASSETS:</b>	
Restricted for:	
Other Purposes	364,779
Unrestricted	<u>197,606</u>
Total Net Assets	\$ <u><u>562,385</u></u>

See Accompanying Notes to the Basic Financial Statements and Accountants' Report

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**STATEMENT OF ACTIVITIES-CASH BASIS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016**

	<u>Cash Disbursements</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Net (Disbursements) Receipts and Changes in Net Assets</u>
Governmental Activities:				
General Government	\$ 96,464	\$ 850	\$ 49,903	\$ (45,711)
Public Works	123,778	-	112,028	(11,750)
Health	13,696	6,550	1,525	(5,621)
Total Governmental Activities	<u>\$ 233,938</u>	<u>\$ 7,400</u>	<u>\$ 163,456</u>	<u>(63,082)</u>
General Receipts:				
Property Taxes Levied for:				
General Use				53,742
Road and Bridge				24,058
Cemetery				10,749
Interest				404
Miscellaneous				3,644
Total General Revenues				<u>92,597</u>
Change in Net Assets				29,515
Net Assets Beginning of Year				532,870
Net Assets End of Year				<u>\$ 562,385</u>

See Accompanying Notes to the Basic Financial Statements and Accountants' Report



**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES  
GOVERNMENTAL FUNDS  
December 31, 2016**

	<b>General</b>	<b>Motor Vehicle License Tax</b>	<b>Gasoline Tax</b>	<b>Road and Bridge</b>	<b>Cemetery</b>	<b>Total Governmental Funds</b>
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$ 197,606	\$ 87,063	\$ 139,948	\$ 80,624	\$ 57,144	\$ 562,385
Total Assets	\$ 197,606	\$ 87,063	\$ 139,948	\$ 80,624	\$ 57,144	\$ 562,385
<b>Fund Balances</b>						
Restricted	-	87,063	139,948	80,624	57,144	364,779
Assigned	197,333	-	-	-	-	197,333
Unassigned (Deficit)	273	-	-	-	-	273
Total Fund Balances	\$ 197,606	\$ 87,063	\$ 139,948	\$ 80,624	\$ 57,144	\$ 562,385

See Accompanying Notes to the Basic Financial Statements and Accountants' Report

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016**

	<u>General</u>	<u>Motor Vehicle License Tax</u>	<u>Gasoline Tax</u>	<u>Road and Bridge</u>	<u>Cemetery</u>	<u>Total Governmental Funds</u>
<b>CASH RECEIPTS:</b>						
Property and Other Local Taxes	\$ 53,742	\$ -	\$ -	\$ 24,058	\$ 10,749	\$ 88,549
License, Permits and Fees	850	-	-	-	6,550	7,400
Intergovernmental	49,903	18,379	86,842	6,807	1,525	163,456
Interest	193	80	131	-	-	404
Other	644	-	-	200	2,800	3,644
Total Receipts	<u>105,332</u>	<u>18,459</u>	<u>86,973</u>	<u>31,065</u>	<u>21,624</u>	<u>263,453</u>
<b>CASH DISBURSEMENTS:</b>						
Current:						
General Government	96,464	-	-	-	-	96,464
Public Works	-	12,150	88,952	22,676	-	123,778
Health	-	-	-	-	13,696	13,696
Total Expenditures	<u>96,464</u>	<u>12,150</u>	<u>88,952</u>	<u>22,676</u>	<u>13,696</u>	<u>233,938</u>
Excess of Revenues Over (Under) Expenditures	<u>8,868</u>	<u>6,309</u>	<u>(1,979)</u>	<u>8,389</u>	<u>7,928</u>	<u>29,515</u>
Net Change in Cash Fund Balances	8,868	6,309	(1,979)	8,389	7,928	29,515
Cash Fund Balance Beginning of Year	188,738	80,754	141,927	72,235	49,216	532,870
Cash Fund Balance End of Year	<u>\$ 197,606</u>	<u>\$ 87,063</u>	<u>\$ 139,948</u>	<u>\$ 80,624</u>	<u>\$ 57,144</u>	<u>\$ 562,385</u>

See Accompanying Notes to the Basic Financial Statements and Accountants' Report

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES  
BUDGET AND ACTUAL - BUDGET BASIS  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>CASH RECEIPTS:</b>				
Property and Other Local Taxes	\$ 57,500	\$ 57,500	\$ 53,742	\$ (3,758)
License, Permits and Fees	600	600	850	250
Intergovernmental	31,914	31,914	49,903	17,989
Interest	1,500	1,500	193	(1,307)
Other	500	500	644	144
Total Receipts	<u>92,014</u>	<u>92,014</u>	<u>105,332</u>	<u>13,318</u>
<b>CASH DISBURSEMENTS:</b>				
Current:				
General Government	<u>275,800</u>	<u>275,800</u>	<u>96,464</u>	<u>179,336</u>
Total Expenditures	<u>275,800</u>	<u>275,800</u>	<u>96,464</u>	<u>179,336</u>
Excess of Revenues Over (Under) Expenditures	<u>(183,786)</u>	<u>(183,786)</u>	<u>8,868</u>	<u>192,654</u>
Net Change in Cash Fund Balances	(183,786)	(183,786)	8,868	192,654
Cash Fund Balance Beginning of Year	188,738	188,738	188,738	-
Cash Fund Balance End of Year	<u>\$ 4,952</u>	<u>\$ 4,952</u>	<u>\$ 197,606</u>	<u>\$ 192,654</u>

See Accompanying Notes to the Basic Financial Statements and Accountants' Report

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES  
BUDGET AND ACTUAL - BUDGET BASIS  
MOTOR VEHICLE LICENSE TAX FUND  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>CASH RECEIPTS:</b>				
Intergovernmental	\$ 18,000	\$ 18,000	\$ 18,379	\$ 379
Interest	90	90	80	(10)
Total Receipts	<u>18,090</u>	<u>18,090</u>	<u>18,459</u>	<u>369</u>
<b>CASH DISBURSEMENTS:</b>				
Current:				
Public Works	98,800	98,800	12,150	86,650
Total Expenditures	<u>98,800</u>	<u>98,800</u>	<u>12,150</u>	<u>86,650</u>
Excess of Revenues Over (Under) Expenditures	<u>(80,710)</u>	<u>(80,710)</u>	<u>6,309</u>	<u>87,019</u>
Net Change in Cash Fund Balances	(80,710)	(80,710)	6,309	87,019
Cash Fund Balance Beginning of Year	80,754	80,754	80,754	-
Cash Fund Balance End of Year	<u>\$ 44</u>	<u>\$ 44</u>	<u>\$ 87,063</u>	<u>\$ 87,019</u>

See Accompanying Notes to the Basic Financial Statements and Accountants' Report

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES  
BUDGET AND ACTUAL - BUDGET BASIS  
GASOLINE TAX FUND  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>CASH RECEIPTS:</b>				
Intergovernmental	\$ 86,500	\$ 86,500	\$ 86,842	\$ 342
Interest	175	175	131	(44)
Total Receipts	<u>86,675</u>	<u>86,675</u>	<u>86,973</u>	<u>298</u>
<b>CASH DISBURSEMENTS:</b>				
Current:				
Public Works	228,500	228,500	88,952	139,548
Total Expenditures	<u>228,500</u>	<u>228,500</u>	<u>88,952</u>	<u>139,548</u>
Excess of Revenues Over (Under) Expenditures	<u>(141,825)</u>	<u>(141,825)</u>	<u>(1,979)</u>	<u>139,846</u>
Net Change in Cash Fund Balances	(141,825)	(141,825)	(1,979)	139,846
Cash Fund Balance Beginning of Year	141,927	141,927	141,927	-
Cash Fund Balance End of Year	<u>\$ 102</u>	<u>\$ 102</u>	<u>\$ 139,948</u>	<u>\$ 139,846</u>

See Accompanying Notes to the Basic Financial Statements and Accountants' Report

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES  
BUDGET AND ACTUAL - BUDGET BASIS  
ROAD AND BRIDGE FUND  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>CASH RECEIPTS:</b>				
Property and Other Local Taxes	\$ 26,989	\$ 26,989	\$ 24,058	\$ (2,931)
Intergovernmental	-	-	6,807	6,807
Other	3,500	3,500	200	(3,300)
Total Receipts	<u>30,489</u>	<u>30,489</u>	<u>31,065</u>	<u>576</u>
<b>CASH DISBURSEMENTS:</b>				
Current:				
Public Works	100,400	100,400	22,676	77,724
Total Expenditures	<u>100,400</u>	<u>100,400</u>	<u>22,676</u>	<u>77,724</u>
Excess of Revenues Over (Under) Expenditures	<u>(69,911)</u>	<u>(69,911)</u>	<u>8,389</u>	<u>78,300</u>
Net Change in Cash Fund Balances	(69,911)	(69,911)	8,389	78,300
Cash Fund Balance Beginning of Year	72,235	72,235	72,235	-
Cash Fund Balance End of Year	<u>\$ 2,324</u>	<u>\$ 2,324</u>	<u>\$ 80,624</u>	<u>\$ 78,300</u>

See Accompanying Notes to the Basic Financial Statements and Accountants' Report

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND CASH BALANCES  
BUDGET AND ACTUAL - BUDGET BASIS  
CEMETERY FUND  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>CASH RECEIPTS:</b>				
Property and Other Local Taxes	\$ 12,102	\$ 12,102	\$ 10,749	\$ (1,353)
License, Permits and Fees	1,000	1,000	6,550	5,550
Intergovernmental		-	1,525	1,525
Other	<u>3,800</u>	<u>3,800</u>	<u>2,800</u>	<u>(1,000)</u>
Total Receipts	<u>16,902</u>	<u>16,902</u>	<u>21,624</u>	<u>4,722</u>
<b>CASH DISBURSEMENTS:</b>				
Current:				
Health	<u>65,100</u>	<u>65,100</u>	<u>13,696</u>	<u>51,404</u>
Total Expenditures	<u>65,100</u>	<u>65,100</u>	<u>13,696</u>	<u>51,404</u>
Excess of Revenues Over (Under) Expenditures	<u>(48,198)</u>	<u>(48,198)</u>	<u>7,928</u>	<u>56,126</u>
Net Change in Cash Fund Balances	(48,198)	(48,198)	7,928	56,126
Cash Fund Balance Beginning of Year	<u>49,216</u>	<u>49,216</u>	<u>49,216</u>	<u>-</u>
Cash Fund Balance End of Year	<u>\$ 1,018</u>	<u>\$ 1,018</u>	<u>\$ 57,144</u>	<u>\$ 56,126</u>

See Accompanying Notes to the Basic Financial Statements and Accountants' Report

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**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2016**

**Note 1 – Reporting Entity**

Buckskin Township, Ross County, Ohio (the Township), is a body politic and corporate 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 also has an elected Township Fiscal Officer.

The reporting entity is comprised of the primary government, component units and other organizations that were included to ensure that the financial statements are not misleading.

***Primary Government***

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Township. The primary government of the Township provides the following services to its citizens: general government services, maintenance of Township roads and bridges, and cemetery maintenance.

***Jointly Governed Organizations***

The Township participates in jointly governed organization and is associated with a related organization. Note 9 to the financial statements provides additional information for these entities.

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

**Note 2 – Summary of Significant Accounting Policies**

As discussed further in the Basis of Accounting section of this Note, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting.

***Basis of Presentation***

The Township's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

***Government-Wide Financial Statements*** The statement of net position and the statement of activities display information about the Township as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

The statement of net position presents the cash and investment balances of the governmental activities of the Township at year end. The statement of activities compares disbursements with program receipts for each of the Township's governmental -type activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2016  
(Continued)**

**Note 2 – Summary of Significant Accounting Policies (continued)**

Township is responsible. Program receipts include charges paid by the recipient of the program's goods or services, grants and contributions restricted to meeting the operational or capital requirements of a particular program and receipts of interest earned on grants that are required to be used to support a particular program. General receipts are all receipts not classified as program receipts, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function or business-type activity is self-financing on a cash basis or draws from the Township's general receipts.

**Fund Financial Statements** During the year, the Township segregates transactions related to certain Township functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Township at this more detailed level. The focus of governmental fund financial statements is on major funds. Each fund is presented in a separate column.

**Fund Accounting**

The Township uses fund accounting to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

**Governmental Funds** Governmental funds are those through which most governmental functions of the Township are financed. The following are the Township's major governmental funds:

**General** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Motor Vehicle License Tax Fund** The motor vehicle license tax fund accounts for and reports that portion of motor vehicle license registration fees restricted for maintenance and repair of roads within the Township.

**Gas Tax Fund** The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

**Road and Bridge Fund** The road and bridge fund accounts for and reports property tax (inside millage) committed for the construction, reconstruction, resurfacing and repair of Township roads and bridges.

**Cemetery Fund** The cemetery fund accounts for and reports property taxes, cemetery lot sales, burial fees collected for the maintains of township cemetery.

**Basis of Accounting**

The Township's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the Township's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2016  
(Continued)**

**Note 2 – Summary of Significant Accounting Policies (continued)**

liability is incurred. Any such modifications made by the Township are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued liabilities and the related expenses) are not recorded in these financial statements.

***Budgetary Process***

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Township may appropriate.

The appropriations resolution is the Township's authorization to spend resources and sets limits on disbursements plus encumbrances at the level of control selected by the Township. The legal level of control has been established at the fund, department, and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the Township Fiscal Officer. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Township.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Township during the year.

***Cash and Investments***

Township records identify the purchase of specific investments by specific funds.

To improve cash management, cash received by the Township is pooled and invested. Individual fund integrity is maintained through Township records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

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 negative receipts (contra revenue), respectively.

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2016  
(Continued)**

**Note 2 – Summary of Significant Accounting Policies (continued)**

During 2016, the Township invested in nonnegotiable certificates of deposit. The nonnegotiable certificates of deposit are reported at cost.

***Restricted Assets***

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

***Inventory and Prepaid Items***

The Township reports disbursements for inventories and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

***Capital Assets***

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

***Employer Contributions to Cost-Sharing Pension Plans***

The Township recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 7 and 8, the employer contributions include portions for pension benefits and for postretirement healthcare benefits.

***Net Position***

Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments

The Township's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net position are available.

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the Township is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

***Nonspendable*** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2016  
(Continued)**

**Note 2 – Summary of Significant Accounting Policies (continued)**

*Restricted* Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

*Committed* The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of Township Trustees. Those committed amounts cannot be used for any other purpose unless the Township Trustees remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by Township Trustees, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned* Amounts in the assigned fund balance classification are intended to be used by the Township for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute. State Statute authorizes the Township Clerk to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

*Unassigned* Unassigned fund balance is the residual classification for the general fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**Note 3 – Budgetary Basis of Accounting**

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budgetary Basis presented for the general fund and all special revenue funds are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. There were no differences between the budgetary basis and the cash basis.

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2016  
(Continued)**

**Note 4 – Deposits and Investments**

Monies held by the Township are classified by State statute into three categories.

Active monies are public monies determined to be necessary to meet current demands upon the Township treasury. Active monies must be maintained either as cash in the Township treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Trustees have identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the Township, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the clerk/treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

***Deposits***

The Township has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

Eligible securities pledged to the Township and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least one hundred five percent of the deposits being secured; or

Participation in a Pooled Collateral System, a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution. ORC requires the total market value of the securities pledged to be 102 percent of the deposits being secured.

At year end, the Township's bank balance of \$ 562,385 was collateralized.

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2016  
(Continued)**

**Note 5 – Taxes**

*Property Taxes*

Property taxes include amounts levied against all real and public utility property located in the Township. Property tax revenue received during 2016 for real and public utility property taxes represents collections of 2015 taxes.

2016 real property taxes are levied after October 1, 2017, on the assessed value as of January 1, 2016, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2016 real property taxes are collected in and intended to finance 2017.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2016 public utility property taxes which became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2017 with real property taxes.

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the Township. The County Auditor periodically remits to the Township its portion of the taxes collected.

**Note 6 – Risk Management**

The Township is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Township pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs. The System administers and pays all claims.

The Township belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Until November 1, 2016, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 10% of the first \$1,000,000 property treaty.

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2016  
(Continued)**

**Note 6 – Risk Management (continued)**

Effective November 1, 2016, the OPRM retained 50% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 762 members as of December 31, 2016.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2016.

	2016
Assets	\$14,765,712
Liabilities	(9,531,506)
Members' Equity	5,234,206

You can read the complete audited financial statements for OPRM at the Plan's website, [www.ohioplan.org](http://www.ohioplan.org).

**Note 7 – Defined Benefit Pension Plan**

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

Plan Description – Township employees, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. Township employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group.



**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2016  
(Continued)**

**Note 7 – Defined Benefit Pension Plan (continued)**

The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>
Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b>	<b>Formula:</b>	<b>Formula:</b>
2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

Final average Salary (FAS) represents the average of the three highest years of earnings over a member’s career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member’s career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2016  
(Continued)**

**Note 7 – Defined Benefit Pension Plan (continued)**

	State and Local	
<b>2017 Statutory Maximum Contribution Rates</b>		
Employer	14.0	%
Employee	10.0	%
<b>2017 Actual Contribution Rates</b>		
Employer:		
Pension	13.0	%
Post-employment Health Care Benefits	1.0	
<b>Total Employer</b>	<b>14.0</b>	<b>%</b>
<b>Employee</b>	<b>10.0</b>	<b>%</b>

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payrolls.

The Township’s contractually required contribution was \$15,128 for year 2016.

**Note 8 – Postemployment Benefits**

***Ohio Public Employees Retirement System***

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

In March 2016, OPERS received two favorable rulings from the Internal Revenue Service (IRS) allowing OPERS to consolidate all health care assets into the OPERS 115 Health Care Trust. Transition to the new health care trust structure was completed July 1, 2016. OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from their vested RMA balance.

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2016  
(Continued)**

**Note 8 – Postemployment Benefits (continued)**

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2016, and was 1.0 percent during calendar year 2016. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2016 was 4.0 percent.

Substantially all of the Township's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts.

**Note 9 – Jointly Governed Organizations**

Paint Creek Joint Fire and EMS District provides fire protection and Emergency Management Services to Buckskin Township and various other surrounding villages and townships. The township has a representative on the fire board of the fire district. The Fire and EMS District levies property taxes within District to cover operating costs.

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**NOTES TO FINANCIAL STATEMENTS  
December 31, 2016  
(Continued)**

**Note 10 – Fund Balances**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Township is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Motor Vehicle License Tax Fund	Gasoline Tax Fund	Road and Bridge Fund	Cemetery Fund	Total
<b>Restricted for</b>						
Road and Bridge	0	87,063	139,948	80,624	0	307,635
Cemetery Maintenance	0	0	0	0	57,144	57,144
<i>Total Restricted</i>	<u>0</u>	<u>87,063</u>	<u>139,948</u>	<u>80,624</u>	<u>57,144</u>	<u>364,779</u>
<b>Assigned to</b>						
Future Appropriations	197,333	0	0	0	0	197,333
<b>Unassigned (Deficit)</b>	273	0	0	0	0	273
<i>Total Fund Balances</i>	<u>\$197,606</u>	<u>\$87,063</u>	<u>\$139,948</u>	<u>\$80,624</u>	<u>\$57,144</u>	<u>\$562,385</u>

**Note 11 – Subsequent Events**

On November 11, 2016, a 1999 Chevy truck owned by the Township was stolen. The vehicle was striped clean. On January 25, 2017, Township received an insurance check in the amount of \$12,169.99 from the Ohio Plan Risk Management Inc., to cover the loss of the asset.



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Buckskin Township  
Ross County  
110 Edgington Road  
South Salem, Ohio 45681

To the Board of Trustees:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the cash-basis financial statements of the governmental activities and each major fund of the Buckskin Township, Ross County, (the Township) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements and have issued our report thereon dated May 23, 2018, wherein we noted the Township uses a special purpose framework other than generally accepted accounting principles.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Township's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Township's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider material weaknesses. We consider findings 2016-001 and 2016-002 to be material weaknesses.

### ***Compliance and Other Matters***

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

May 23, 2018

**BUCKSKIN TOWNSHIP  
ROSS COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2016**

<b>1. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2016-001**

**Material Weakness**

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

We noted the following conditions related to the Township's accounting system:

- License tax receipts were classified as Licenses, Permits, and Fees receipts instead of Intergovernmental Receipts in the General Fund in the amount of \$18,379.
- General fund balance at December 31, 2016 was incorrectly classified as Unassigned instead of Assigned by \$17,997.
- A receipt for a refund in the amount of \$1,538 was incorrectly recorded in the Road and Bridge Fund as a Miscellaneous Receipt instead of a reduction to Public Works disbursement.

The Township corrected the financial statements.

Failure to accurately post and report transactions could result in material errors in the Township's financial statements and reduces the Township's ability to monitor financial activity and to make sound decisions which effect the overall available cash positions of the Township.

We recommend that the Township accurately record financial transactions.

**Officials' Response:**

We did not receive a response from Officials to this finding.

**FINDING NUMBER 2016-002**

**Material Weakness**

Township officials should report budgetary amounts approved by the Board of Trustees and County Budget Commission in the budgetary statements in the annual financial report.

The Township did not report correct budgetary amounts approved by the Board of Trustees and County Budget Commission in the budgetary statements.

Amounts reported in the budgetary statements did not accurately present budgetary amounts as approved by the Board of Trustees and County Budget Commission as follows:

- General Fund, Original and Final Budgeted Appropriations were understated by \$133,260.
- Motor Vehicle License Fund, Original and Final Budgeted Appropriations were understated by \$90,800.

**FINDING NUMBER 2016-002  
(Continued)**

- Gasoline Tax Fund, Original and Final Budgeted Appropriations were understated by \$144,500.
- Road and Bridge Fund, Original and Final Estimated Receipts were understated by \$1,489.
- Road and Bridge Fund, Original and Final Budgeted Appropriations were understated by \$69,400.
- Cemetery Fund, Original and Final Budgeted Appropriations were understated by \$52,000.
- Budgetary amounts in other funds were misstated in amounts ranging from \$202 to \$3,086.

The Township corrected the budgetary amounts presented in the financial statements.

The Township did not have a control procedure in place to ensure that budgetary amounts, as authorized by Board of Trustees and approved by the County Budget Commission, were reported correctly and in the budgetary statements for 2016.

We recommend the Township implement procedures to ensure budgetary amounts are accurately reported in the budgetary statements by reconciling them to the amounts approved by Board of Trustees and the County Budget Commission.

**Officials' Response:**

We did not receive a response from Officials to this finding.



# Buckskin Township

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS DECEMBER 31, 2016

Finding Number	Finding Summary	Status	Additional Information
2015-001	<b>Material Weakness due to inaccurate recording and reporting of Accounting Records</b>	Not Corrected	Reissued as 2016-001

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# Dave Yost • Auditor of State

**BUCKSKIN TOWNSHIP**

**ROSS COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 12, 2018**