



**CARRYALL TOWNSHIP
PAULDING COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

CARRYALL TOWNSHIP
PAULDING COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Carryall Township
Paulding County
5387 Road 180
P.O. Box 652
Antwerp, Ohio 45813

To the Board of Trustees:

We have audited the accompanying financial statements of Carryall Township (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 encumbrance 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 March 21, 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 of our audits.

This report is intended solely for the information and use of the audit committee, 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

March 21, 2001

**CARRYALL TOWNSHIP
PAULDING 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>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$34,022	\$54,957		\$88,979
Intergovernmental	73,133	68,884	\$29,255	171,272
Licenses, Permits, and Fees	180			180
Earnings on Investments	3,162	659		3,821
Other Revenue	132	33		165
	<u>110,629</u>	<u>124,533</u>	<u>29,255</u>	<u>264,417</u>
Total Cash Receipts				
	<u>110,629</u>	<u>124,533</u>	<u>29,255</u>	<u>264,417</u>
Cash Disbursements:				
Current:				
General Government	64,194			64,194
Public Safety	5,074	8,960		14,034
Public Works	882	67,450		68,332
Health		8,879		8,879
Capital Outlay	1,030	427	29,255	30,712
	<u>71,180</u>	<u>85,716</u>	<u>29,255</u>	<u>186,151</u>
Total Cash Disbursements				
	<u>71,180</u>	<u>85,716</u>	<u>29,255</u>	<u>186,151</u>
Total Receipts Over Disbursements	39,449	38,817		78,266
Fund Cash Balances, January 1	64,121	60,570		124,691
Fund Cash Balances, December 31	<u><u>\$103,570</u></u>	<u><u>\$99,387</u></u>		<u><u>\$202,957</u></u>
Reserve for Encumbrances, December 31				

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

**CARRYALL TOWNSHIP
PAULDING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$33,220	\$54,071	\$87,291
Intergovernmental	43,986	76,802	120,788
Earnings on Investments	2,437	559	2,996
Other Revenue	1,177	333	1,510
	<u>80,820</u>	<u>131,765</u>	<u>212,585</u>
Total Cash Receipts			
	<u>80,820</u>	<u>131,765</u>	<u>212,585</u>
Cash Disbursements:			
Current:			
General Government	52,076		52,076
Public Safety	8,000	8,862	16,862
Public Works	738	96,294	97,032
Health	860	8,773	9,633
Conservation - Recreation	50		50
Capital Outlay	10,000		10,000
	<u>71,724</u>	<u>113,929</u>	<u>185,653</u>
Total Cash Disbursements			
	<u>71,724</u>	<u>113,929</u>	<u>185,653</u>
Total Receipts Over Disbursements	9,096	17,836	26,932
Fund Cash Balances, January 1	<u>55,025</u>	<u>42,734</u>	<u>97,759</u>
Fund Cash Balances, December 31	<u><u>\$64,121</u></u>	<u><u>\$60,570</u></u>	<u><u>\$124,691</u></u>
Reserve for Encumbrances, December 31		<u><u>\$2,500</u></u>	<u><u>\$2,500</u></u>

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

**CARRYALL TOWNSHIP
PAULDING COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Carryall Township, Paulding 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 maintenance and repair. The Township contracts with the Village of Antwerp Fire Department and EMS to provide security of persons and property.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

C. Cash and Investments

The Township's investment in Certificates of Deposit 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 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:

**CARRYALL TOWNSHIP
PAULDING COUNTY**

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

Motor Vehicle License Tax Fund - This fund receives motor vehicle registration fees for maintaining and repairing Township roads including associated payroll costs.

Gasoline Tax Fund - This fund receives gasoline tax money to pay for maintaining and repairing Township roads including associated payroll costs.

Road and Bridge Fund - This fund was established to provide revenues for the continued operation of roads within the Township.

3. 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 significant capital project fund:

LTIP Fund - The Township received a grant in calendar year 2000 from the State of Ohio. The Township received benefits in the form of road repair.

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. Most encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. In 1999, the Township had one encumbrance that was carried forward to 2000 and did not need to be reappropriated.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

**CARRYALL TOWNSHIP
PAULDING COUNTY**

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

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 at December 31 was as follows:

	<u>2000</u>	<u>1999</u>
Demand deposits	\$182,957	\$104,691
Certificates of deposit	<u>20,000</u>	<u>20,000</u>
Total deposits	<u><u>\$202,957</u></u>	<u><u>\$124,691</u></u>

Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by securities pledged by the financial institution to the Township.

3. BUDGETARY ACTIVITY

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$75,600	\$110,629	\$35,029
Special Revenue	114,629	124,533	9,904
Capital Projects	<u>29,255</u>	<u>29,255</u>	
Total	<u><u>\$219,484</u></u>	<u><u>\$264,417</u></u>	<u><u>\$44,933</u></u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$125,000	\$71,180	\$53,820
Special Revenue	163,645	85,716	77,929
Capital Projects	<u>29,255</u>	<u>29,255</u>	
Total	<u><u>\$317,900</u></u>	<u><u>\$186,151</u></u>	<u><u>\$131,749</u></u>

**CARRYALL TOWNSHIP
PAULDING COUNTY**

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

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$60,868	\$80,820	\$19,952
Special Revenue	109,991	131,765	21,774
Total	\$170,859	\$212,585	\$41,726

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$115,600	\$71,724	\$43,876
Special Revenue	152,427	116,429	35,998
Total	\$268,027	\$188,153	\$79,874

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

5. RETIREMENT SYSTEMS

Township personnel 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. For 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 10.84% for 2000 and 13.55% for 1999 of participants' gross salaries. The Township has paid all contributions required through December 31, 2000.

**CARRYALL TOWNSHIP
PAULDING COUNTY**

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

6. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

- Public officials liability;
- Property and general liability;
- Vehicles;
- Contractors equipment; and
- General floater.

The Township also provides disability, major medical, personal accident, and cancer insurance to Township officials through private carriers.

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

Carryall Township
Paulding County
5387 Road 180
P.O. Box 652
Antwerp, Ohio 45813

To the Board of Trustees:

We have audited the accompanying financial statements of Carryall Township (the Township) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated March 21, 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 the 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

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 certain matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the management of the Township in a separate letter dated March 21, 2001.

Carryall Township
Paulding County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
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This report is intended for the information and use of the audit committee, 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

March 21, 2001

**CARRYALL TOWNSHIP
PAULDING COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1998-40263-001	ORC § 505.60 finding for recovery for In-Term insurance increase.	Yes	
1998-40263-002	ORC § 5705.41(D) certification of funds.	Yes	
1998-40263-003	ORC § 5705.42 failure to record Issue II funding	Yes	



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CARRYALL TOWNSHIP

PAULDING 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 12, 2001**