

**WHITEWATER TOWNSHIP  
HAMILTON COUNTY  
Regular Audit  
For the Years Ended December 31, 2010 and 2009**

***Perry & Associates***  
Certified Public Accountants, A.C.





# Dave Yost • Auditor of State

Board of Trustees  
Whitewater Township  
6101 Dry Ford Road  
Cleves, Ohio 45002

We have reviewed the *Independent Accountants' Report* of Whitewater Township, Hamilton County, prepared by Perry & Associates, Certified Public Accountants, A. C., for the audit period January 1, 2009 through December 31, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Whitewater Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

July 15, 2011

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**WHITEWATER TOWNSHIP  
HAMILTON COUNTY**

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**INDEPENDENT ACCOUNTANTS' REPORT**

June 10, 2011

Whitewater Township  
Hamilton County  
6101 Dry Ford Road  
Cleves, OH 45002

To the Board of Trustees:

We have audited the accompanying financial statements of **Whitewater Township**, Hamilton County, Ohio, (the Township) as of and for the years ended December 31, 2010 and 2009. 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 audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Townships to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2010 and 2009 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2010 and 2009, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserve for encumbrances of Whitewater Township, Hamilton County, Ohio as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2011 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Respectfully Submitted,



**Perry and Associates**  
Certified Public Accountants, A.C.

**WHITEWATER TOWNSHIP  
HAMILTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$ 382,075	\$ 902,892	\$ 1,284,967
Licenses, Permits, and Fees	42,881	-	42,881
Charges for Services	-	163,807	163,807
Intergovernmental	239,316	179,077	418,393
Earnings on Investments	1,108	452	1,560
Miscellaneous	74,090	1,068	75,158
	<u>739,470</u>	<u>1,247,296</u>	<u>1,986,766</u>
<b>Cash Disbursements:</b>			
Current:			
General Government	766,297	16,375	782,672
Public Safety	-	939,395	939,395
Public Works	21,813	82,323	104,136
Health	6,440	-	6,440
Human Services	8,421	-	8,421
Capital Outlay	-	146,991	146,991
Debt Service:			
Redemption of Principal	-	111,308	111,308
Interest and Fiscal Charges	-	23,413	23,413
	<u>802,971</u>	<u>1,319,805</u>	<u>2,122,776</u>
Total Cash Receipts Over/(Under) Disbursements	<u>(63,501)</u>	<u>(72,509)</u>	<u>(136,010)</u>
<b>Other Financing Receipts:</b>			
Note Proceeds	-	146,991	146,991
Sale of Fixed Assets	8,580	8,233	16,813
	<u>8,580</u>	<u>155,224</u>	<u>163,804</u>
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements	<u>(54,921)</u>	<u>82,715</u>	<u>27,794</u>
Fund Cash Balances, January 1	<u>637,236</u>	<u>1,771,442</u>	<u>2,408,678</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$ 582,315</b></u>	<u><b>\$ 1,854,157</b></u>	<u><b>\$ 2,436,472</b></u>

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



**WHITEWATER TOWNSHIP  
HAMILTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$ 389,384	\$ 925,319	\$ 1,314,703
Licenses, Permits, and Fees	27,130	-	27,130
Charges for Services	-	180,677	180,677
Intergovernmental	234,837	152,103	386,940
Earnings on Investments	1,555	968	2,523
Miscellaneous	42,308	1,570	43,878
	<u>695,214</u>	<u>1,260,637</u>	<u>1,955,851</u>
<b>Cash Disbursements:</b>			
Current:			
General Government	791,277	16,832	808,109
Public Safety	-	927,463	927,463
Public Works	18,999	223,793	242,792
Health	6,104	2,180	8,284
Human Services	5,800	-	5,800
Capital Outlay	-	442,279	442,279
Debt Service:			
Redemption of Principal	-	77,363	77,363
Interest and Fiscal Charges	-	25,244	25,244
	<u>822,180</u>	<u>1,715,154</u>	<u>2,537,334</u>
Total Cash Receipts Over/(Under) Disbursements	<u>(126,966)</u>	<u>(454,517)</u>	<u>(581,483)</u>
<b>Other Financing Receipts:</b>			
Note Proceeds	-	442,279	442,279
Sale of Fixed Assets	703	-	703
	<u>703</u>	<u>442,279</u>	<u>442,982</u>
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements	<u>(126,263)</u>	<u>(12,238)</u>	<u>(138,501)</u>
Fund Cash Balances, January 1	<u>763,499</u>	<u>1,783,680</u>	<u>2,547,179</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$ 637,236</u></b>	<b><u>\$ 1,771,442</u></b>	<b><u>\$ 2,408,678</u></b>
Reserve for Encumbrances, December 31	<u>\$ -</u>	<u>\$ 855</u>	<u>\$ 855</u>

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

**WHITEWATER TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Whitewater Township, Hamilton County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides general governmental services including road and bridge maintenance, cemetery maintenance, EMS services and fire protection.

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

**B. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

**C. Deposits and Investments**

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale 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 reports all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Fund:

Fire District Fund - This fund receives property tax money, which is used to pay for fire protection within the Township.

**WHITEWATER TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009  
(Continued)**

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

**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. Encumbrances outstanding at year end are carried over, and need not be reappropriated in the subsequent year.

A summary of 2010 and 2009 budgetary activity appears in Note 3.

**F. Property, Plant, and Equipment**

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS**

The Township maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	<u>2010</u>	<u>2009</u>
Demand deposits	\$ 1,866,211	\$ 1,839,027
STAR Ohio	570,261	569,651
Total Deposits and Investments	<u>\$ 2,436,472</u>	<u>\$ 2,408,678</u>

**WHITEWATER TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009  
(Continued)**

**2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS (Continued)**

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Township or collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 596,637	\$ 748,050	\$ 151,413
Special Revenue	1,165,322	1,402,520	237,198
Total	\$ 1,761,959	\$ 2,150,570	\$ 388,611

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 952,028	\$ 802,971	\$ 149,057
Special Revenue	2,249,707	1,319,805	929,902
Total	\$ 3,201,735	\$ 2,122,776	\$ 1,078,959

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 723,625	\$ 695,917	\$ (27,708)
Special Revenue	1,269,358	1,702,916	433,558
Total	\$ 1,992,983	\$ 2,398,833	\$ 405,850

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 868,675	\$ 822,180	\$ 46,495
Special Revenue	1,827,388	1,716,009	111,379
Total	\$ 2,696,063	\$ 2,538,189	\$ 157,874

**4. PROPERTY TAX**

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

**WHITEWATER TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009  
(Continued)**

**4. PROPERTY TAX (Continued)**

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

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

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

**5. DEBT**

Debt outstanding at December 31, 2010 was as follows:

	Principal
2007 Ambulance	\$ 58,152
2009 Ambulance	90,457
2009 Pumper	247,679
2010 Ambulance	114,878
	\$ 511,166

The Township took out debt in the amount of \$135,949 in 2007 for five years with annual payments of \$31,421 with Old National Bank for an ambulance.

The Township took out debt in the amount of \$297,497 in 2009 for ten years with annual payments of \$38,142 with Old National Bank for a pumper truck.

The Township took out debt in the amount of \$144,782 in 2009 for five years with annual payments of \$33,045 with Old National Bank for an ambulance.

The Township took out debt in the amount of \$146,991 in 2010 for five years with annual payments of \$31,838 with Wells Fargo Equipment Finance for an ambulance.

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

	2007	2009	2009	2010
Year ending December 31:	Ambulance	Ambulance	Pumper Truck	Ambulance
2011	\$ 31,421	\$ 33,045	\$ 38,142	\$ 31,838
2012	31,421	33,045	38,142	31,838
2013	-	33,045	38,142	31,838
2014	-	-	38,142	31,838
2015	-	-	38,142	-
2016-2020	-	-	114,423	-
Total	\$ 62,842	\$ 99,135	\$ 305,133	\$ 127,352

**WHITEWATER TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009  
(Continued)**

**6. RETIREMENT SYSTEMS**

The Township's elected officials and employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes this plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2010.

**7. RISK MANAGEMENT**

The Township is exposed to various risks of property and casualty losses, and injuries to employees.

The Township insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Township has obtained commercial insurance for the following risks:

- Commercial property and general liability
- Vehicles
- Errors and omissions.

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

June 10, 2011

Whitewater Township  
Hamilton County  
6101 Dry Ford Road  
Cleves, OH 45002

To the Board of Trustees:

We have audited the financial statements of **Whitewater Township**, Hamilton County, Ohio (the Township) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated June 10, 2011, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of audit findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2010-001 described in the accompanying schedule of audit findings to be a material weakness.

### **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, providing an opinion 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*.

We did note certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated June 10, 2011.

We intend this report solely for the information and use of Township management, Board of Trustees, and others within the Township. We intend it for no one other than these specified parties.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

**Perry and Associates**  
Certified Public Accountants, A.C.



**WHITEWATER TOWNSHIP  
HAMILTON COUNTY**

**SCHEDULE OF AUDIT FINDINGS  
DECEMBER 31, 2010 AND 2009**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2010-001**

**Material Weakness**

**Posting Receipts and Expenditures**

Receipts and expenditures should be posted to the fund and line item accounts as established by Ohio Administrative Code Section 117-7-01.

Receipts and expenditures were not always posted correctly. The following posting errors were noted:

- Tangible personal property taxes were posted as Intergovernmental instead of Local Taxes in 2010 and 2009
- Debt payments were posted as Public Safety instead of Redemption of Principal and Interest and Fiscal Charges in 2010 and 2009.
- Capital Outlay and related Debt Proceeds were not recorded in 2010 and 2009
- EMS Charges for Service were recorded as Miscellaneous revenue in 2010 and 2009
- Capital Outlay was posted as Public Works in 2010 and 2009
- Cable Franchise Fees were posted as Miscellaneous instead of Licenses, Permits, and Fees in 2010 and 2009

Not posting revenues and disbursements accurately resulted in the financial statements requiring several reclassifications. The financial statements reflect all reclassifications.

To help ensure accuracy and reliability in the financial reporting process, we recommend that management perform a detailed review of its draft financial statements. Such review should include procedures to ensure that all sources of revenues and expenditures are properly identified and classified on the financial statements.

We also recommend the Fiscal Officer refer to Ohio Administrative Code Section 117-7-01 and/or the Ohio Township Handbook for guidance to determine the proper establishment of receipt and expenditure accounts and posting of receipts and expenditures.

**Management's Response** – We did not receive a response from officials to this finding.

**WHITEWATER TOWNSHIP  
HAMILTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2010 AND 2009**

	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2008-001	ORC 5705.41(D) – Not properly encumbering	No	Moved to the management letter
2008-002	Accounting for Receipts and Expenditures	No	Not Corrected, Repeated as Finding 2010-001



# Dave Yost • Auditor of State

**WHITEWATER TOWNSHIP**

**HAMILTON 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  
JULY 28, 2011**