

**BEAVERCREEK TOWNSHIP**

**GREENE COUNTY, OHIO**

**BIENNIAL AUDIT**

**JANUARY 1, 2000 - DECEMBER 31, 2001**





STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

35 North Fourth Street, 1<sup>st</sup> Floor  
Columbus, Ohio 43215  
Telephone 614-466-4514  
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Board of Trustees  
Beavercreek Township  
1981 Dayton-Xenia Road  
Beavercreek, Oh 45434-7158

We have reviewed the Independent Auditor's Report of Beavercreek Township, Greene County, prepared by Steen & Co. LLC, for the audit period January 1, 2000 to December 31, 2001. 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.

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. Beavercreek Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO  
Auditor of State

May 20, 2002

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**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**January 1, 2000 to December 31, 2001**

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**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**ELECTED OFFICIALS  
AS OF DECEMBER 31, 2001**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Richard Little	Trustee	12/31/2003
John Deal	Trustee	12/31/2005
Carol Graff	Trustee	12/31/2005
Judith Zembo	Clerk	03/31/2004

**Legal Council:**

Alan Anderson  
53 W. Main Street  
Xenia, Ohio 45385

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**INDEX OF FUNDS**

GOVERNMENTAL FUND TYPES:

General Fund:

General Fund

Special Revenue Funds:

Motor Vehicle License Tax

Gasoline Tax

Road and Bridge

Cemetery

Police

Fire

Permissive Motor Vehicle License Tax

Capital Projects Funds:

Capital Equipment

Public Works Commission

FIDUCIARY FUND TYPE:

Nonexpendable Trust

Cemetery Bequest

**REPORT OF INDEPENDENT ACCOUNTANTS**

Board of Trustees  
Beavercreek Township  
1981 Dayton - Xenia Road  
Beavercreek, Ohio 45434-7158

We have audited the accompanying financial statements of Beavercreek Township, Greene County, Ohio (the Township) as of and for the years ended December 31, 2001 and 2000. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Ohio Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Beavercreek Township, Greene County, as of December 31, 2001 and 2000, and its combined cash receipts, disbursements, and encumbrances for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2002 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. The 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 audit.

This report is intended solely for the information and use of the officials authorized to receive this report under Section 117.26, of the Ohio Revised Code, and is not intended to be and should not be used by anyone other than those specified parties.

*Steen & Co. LLC*

Steen & Co. LLC  
February 28, 2002

**Steen & Co.**

383 NORTH FRONT STREET

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**BEAVERCREEK TOWNSHIP  
GREENE COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES – ALL GOVERNMENTAL FUNDS –  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total (Memorandum Only)</u>
Cash receipts:				
Taxes	\$ 502,378	\$ 5,620,964	\$ 0	\$ 6,123,342
Charges for services	0	470,306	0	470,306
Permits and fees	16,815	16,813	0	33,628
Fines and forfeitures	2,651	0	0	2,651
Intergovernmental	1,081,538	621,420	0	1,702,958
Interest	149,421	8,163	12,580	170,164
Other revenue	<u>27,102</u>	<u>173,276</u>	<u>0</u>	<u>200,378</u>
Total cash receipts	<u>1,779,905</u>	<u>6,910,942</u>	<u>12,580</u>	<u>8,703,427</u>
Cash disbursements:				
General government	641,815	79,003	0	720,818
Public safety	0	5,280,057	0	5,280,057
Public works	20,290	425,923	0	446,213
Public health	0	16,738	0	16,738
Conservation – recreation	117,821	0	0	117,821
Capital outlay	<u>1,795,724</u>	<u>120,056</u>	<u>1,113,065</u>	<u>3,028,845</u>
Total cash disbursements	<u>2,575,650</u>	<u>5,921,777</u>	<u>1,113,065</u>	<u>9,610,492</u>
Total receipts over/(under) disbursements	<u>(795,745)</u>	<u>989,165</u>	<u>(1,100,485)</u>	<u>(907,065)</u>
Other financing sources/(uses):				
Transfers-in	0	0	1,754,835	1,754,835
Transfers-out	(1,004,835)	(750,000)	0	(1,754,835)
Other sources	<u>0</u>	<u>59</u>	<u>0</u>	<u>59</u>
Total other financing sources/ (uses)	<u>(1,004,835)</u>	<u>(749,941)</u>	<u>1,754,835</u>	<u>59</u>
Excess of cash receipts and other financing sources over/(under) cash disbursements and other financing uses	(1,800,580)	239,224	654,350	(907,006)
Fund cash balances January 1, 2001	<u>2,330,889</u>	<u>2,617,130</u>	<u>1,087,201</u>	<u>6,035,220</u>
Fund cash balances December 31, 2001	<u>\$ 530,309</u>	<u>\$ 2,856,354</u>	<u>\$ 1,741,551</u>	<u>\$ 5,128,214</u>
Reserve for encumbrances December 31, 2001	<u>\$ 81,967</u>	<u>\$ 135,000</u>	<u>\$ 534,391</u>	<u>\$ 751,358</u>

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

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY**

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
CHANGE IN FUND CASH BALANCE – NONEXPENDABLE TRUST  
FUND FOR THE YEAR ENDED DECEMBER 31, 2001

	Non-Expendable <u>Trust</u>
Operating cash receipts	\$295
Operating cash disbursements	<u>295</u>
Operating income	0
Fund cash balance, January 1, 2001	<u>5,024</u>
Fund cash balance, December 31, 2001	<u>\$5,024</u>

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

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY**

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

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total (Memorandum Only)</u>
Cash receipts:				
Taxes	\$ 477,991	\$ 5,388,404	\$ 0	\$ 5,866,395
Permits and fees	31,566	4,964	0	36,530
Fines and forfeitures	4,360	0	0	4,360
Intergovernmental	2,419,143	585,936	0	3,005,079
Interest	200,405	12,361	27,839	240,605
Other revenue	<u>95,275</u>	<u>61,062</u>	<u>0</u>	<u>156,337</u>
Total cash receipts	<u>3,228,740</u>	<u>6,052,727</u>	<u>27,839</u>	<u>9,309,306</u>
Cash disbursements:				
General government	494,424	79,885	0	574,309
Public safety	0	5,183,667	0	5,183,667
Public works	490,930	552,525	0	1,043,455
Public health	0	10,079	0	10,079
Conservation – recreation	97,507	0	0	97,507
Capital outlay	<u>249,507</u>	<u>320,625</u>	<u>251,051</u>	<u>821,183</u>
Total cash disbursements	<u>1,332,368</u>	<u>6,146,781</u>	<u>251,051</u>	<u>7,730,200</u>
Total receipts over/(under) disbursements	<u>1,896,372</u>	<u>(94,054)</u>	<u>(223,212)</u>	<u>1,579,106</u>
Other financing sources/(uses)				
Transfers-in	0	0	253,607	253,607
Transfers-out	(253,607)	0	0	(253,607)
Other sources	<u>80</u>	<u>0</u>	<u>0</u>	<u>80</u>
Total other financing sources/(uses)	<u>(253,527)</u>	<u>0</u>	<u>253,607</u>	<u>80</u>
Excess of cash receipts and other financing sources over/(under) cash disbursements and other financing uses	1,642,845	(94,054)	30,395	1,579,186
Fund cash balances January 1, 2000	<u>688,044</u>	<u>2,711,184</u>	<u>1,056,806</u>	<u>4,456,034</u>
Fund cash balances December 31, 2000	<u>\$ 2,330,889</u>	<u>\$ 2,617,130</u>	<u>\$ 1,087,201</u>	<u>\$ 6,035,220</u>
Reserve for encumbrances December 31, 2000	<u>\$ 100,557</u>	<u>\$ 1,662</u>	<u>\$ 220,937</u>	<u>\$ 323,156</u>

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

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY**

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
CHANGE IN FUND CASH BALANCE – NONEXPENDABLE TRUST  
FUND FOR THE YEAR ENDED DECEMBER 31, 2000

	Non-Expendable <u>Trust</u>
Operating cash receipts	\$274
Operating cash disbursements	<u>274</u>
Operating income	0
Fund cash balance, January 1, 2000	<u>5,024</u>
Fund cash balance, December 31, 2000	<u>\$5,024</u>

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

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2001 and 2000**

1. Summary of Significant Accounting Policies

A. Description of the Entity

Beavercreek Township Greene 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, zoning, and fire services.

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

B. Basis of Accounting

These financial statements were prepared on the basis of accounting prescribed or permitted by the Ohio 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 a payment is made rather than when a liability is incurred.

C. Cash and Investments

Certificates of deposit are valued at cost.

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:

General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

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:

Gasoline Tax Fund - This fund receives gasoline tax money for constructing, maintaining and repairing Township roads.

Road and Bridge Fund - This fund receives taxes and state support for maintaining and repairing Township roads and bridges.

Fire Fund - This fund receives property tax money to provide fire protection and emergency services to Township residents.

Police Fund - This fund receives local property tax money to provide police protection and security to Township residents.

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2001 and 2000**

D. Fund Accounting (continued)

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).

Fiduciary Fund

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Township to maintain the corpus of the trust, the fund is classified as a non-expendable trust fund. The Township had the following significant fiduciary fund:

Cemetery Bequest Fund – A nonexpendable trust fund. Amounts donated are maintained in perpetuity. Investment earnings are used for grave upkeep as specified by the donor.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

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. Appropriations lapse at year-end.

Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year-end are carried over, and need not be reappropriated .

A summary of 2001 and 2000 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

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

G. Unpaid Vacation and Sick Leave

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

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2001 and 2000**

2. Equity in Pooled Cash and Investments

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

	<u>2001</u>	<u>2000</u>
Depository Balance	\$ 2,232,584	\$ 1,102,453
Certificates of Deposit	<u>2,900,654</u>	<u>4,937,851</u>
Total Cash and Investments	5,133,238	6,040,304

Deposits:

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

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2001 and 2000 were as follows:

	<u>2001 Budgeted vs. Actual Receipts</u>		
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$886,041	\$1,779,905	\$893,864
Special Revenue	6,060,948	6,910,942	849,994
Capital Projects	265,000	1,767,415	1,502,415
Fiduciary	<u>250</u>	<u>295</u>	<u>45</u>
Total	<u>\$7,212,239</u>	<u>\$10,458,557</u>	<u>\$3,246,318</u>

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2001 and 2000**

2001 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$3,116,374	\$2,657,617	\$458,757
Special Revenue	8,676,515	6,056,777	2,619,738
Capital Projects	1,131,264	1,647,456	(516,192)*
Fiduciary	<u>5,274</u>	<u>295</u>	<u>4,979</u>
Total	<u>\$12,929,427</u>	<u>\$10,362,145</u>	<u>\$2,567,282</u>

\* Capital Projects Fund budgetary expenditures (which include outstanding encumbrances) exceeded the appropriation authority by a material amount, and, thus, the Township is noncompliant with Ohio Revised Code 5705.41 (B).

2000 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$783,720	\$3,228,740	\$2,445,020
Special Revenue	5,871,174	6,052,727	181,553
Capital Projects	250,000	281,446	31,446
Fiduciary	<u>274</u>	<u>274</u>	<u>0</u>
Total	<u>\$6,905,168</u>	<u>\$9,563,187</u>	<u>\$2,658,019</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$1,273,516	\$1,432,925	\$(159,409)
Special Revenue	8,161,032	6,148,443	2,012,589
Capital Projects	1,306,807	471,988	834,819
Fiduciary	<u>5,298</u>	<u>274</u>	<u>5,024</u>
Total	<u>\$10,746,653</u>	<u>\$8,053,630</u>	<u>\$2,693,023</u>

Please note that the Township budgets transfers in and out for the Capital Project funds, but not for the General or Special Revenue funds.



**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2001 and 2000**

4. Property Tax

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

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

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement health care, 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 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55 of participants' gross salaries through June 30, 2000 and from January 1, 2001 through December 3, 2001. PERS temporarily reduced the employer contribution rate to 8.13 percent, effective July 1, 2000. The contribution rate returned to 13.55 percent as of January 1, 2001. The Township has paid all contributions required through December 31, 2001.

6. Risk Management

The Township has obtained commercial insurance for the following risks:

- Comprehensive business policy – Vehicles, Building, Property
- Officials' liability policy
- Errors and omissions

7. Health Insurance

The Township also provides health insurance to full-time employees through a private carrier.

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Trustees  
Beavercreek Township  
1981 Dayton-Xenia Road  
Beavercreek, Ohio 45434-7158

We have audited the financial statements of Beavercreek Township, Greene County, Ohio (the Township) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated February 28, 2002. 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 *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 and regulations, 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 audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings and questioned costs as item 1. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated February 28, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, 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 other matters involving the internal control over financial reporting that we have reported to management of the Township in a separate letter dated February 28, 2002.

This report is intended solely for the information and use of the officials authorized to receive this report under Section 117.26 of the Ohio Revised Code, and is not intended to be and should not be used by anyone other than those specified parties.

*Steen & Co. LLC*

Steen & Co. LLC  
February 28, 2002

**Steen & Co.**

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COLUMBUS, OHIO 43215  
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## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

1. Ohio Revised Code 5705.41(B) requires that no budgetary expenditures, which include actual disbursements and encumbrances, made during the fiscal year from any subdivision or taxing unit is to be made unless it has been appropriated.

The township was in noncompliance in that, for the year ended December 31, 2001, total Capital Projects Fund expenditures, plus outstanding encumbrances, exceeded appropriations for the fund by \$515,892 or approximately 45% of appropriations.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**BEAVERCREEK TOWNSHIP**

**GREENE COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 28, 2002**