



**GREEN TOWNSHIP  
CLARK COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



**GREEN TOWNSHIP  
CLARK COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Green Township  
Clark County  
5730 Springfield-Jamestown Road  
Springfield, Ohio 45502

To the Board of Trustees:

We have audited the accompanying financial statements of Green Township, Clark County, (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.

Except as discussed in the following paragraph, 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.

Ambulance billings reported in the Special Revenue Fund -Charges for Services are processed by a service organization that is independent of the Township. The service organization did not provide us with evidence we requested regarding the design or proper operation of its internal control relative to the processing of the Township's ambulance billing and collecting transactions. We were unable to satisfy ourselves as to the proper processing of ambulance billing and collecting. Those transactions represent 11% and 6% of the revenue for the Special Revenue Fund for the years ending December 31, 2001 and 2000, respectively.

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, except for the effects of such adjustments, if any as might have been determined to be necessary had we been able to examine the evidence regarding ambulance billing, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Township as of December 31, 2001 and 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 25, 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. 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 audit.

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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

**Jim Petro**  
Auditor of State

April 25, 2002

**GREEN TOWNSHIP  
CLARK COUNTY**

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

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$7,795	\$163,443	\$171,238
Intergovernmental	80,617	83,332	163,949
Charges for Services		30,596	30,596
Licenses, Permits, and Fees		2,225	2,225
Earnings on Investments	16,170	1,851	18,021
Other Revenue	1,546	531	2,077
	<u>106,128</u>	<u>281,978</u>	<u>388,106</u>
<b>Total Cash Receipts</b>			
	<u>106,128</u>	<u>281,978</u>	<u>388,106</u>
<b>Cash Disbursements:</b>			
Current:			
General Government	81,480		81,480
Public Safety		112,776	112,776
Public Works		88,934	88,934
Health		1,189	1,189
Capital Outlay	29,027		29,027
	<u>29,027</u>	<u>202,899</u>	<u>313,406</u>
<b>Total Cash Disbursements</b>			
	<u>110,507</u>	<u>202,899</u>	<u>313,406</u>
<b>Total Receipts Over/(Under) Disbursements</b>	(4,379)	79,079	74,700
<b>Fund Cash Balances, January 1</b>	<u>189,206</u>	<u>287,705</u>	<u>476,911</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$184,827</u></u>	<u><u>\$366,784</u></u>	<u><u>\$551,611</u></u>
<b>Reserve for Encumbrances, December 31</b>	<u><u>\$11,314</u></u>	<u><u>\$2,468</u></u>	<u><u>\$13,782</u></u>

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

GREEN TOWNSHIP  
CLARK COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Non Expendable Trust</u>
<b>Cash Receipts:</b>	
Earnings on Investments	<u>\$66</u>
Fund Cash Balances, January 1	<u>3,112</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$3,178</u></u></b>
Reserve for Encumbrances, December 31	<u><u>\$0</u></u>

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



**GREEN TOWNSHIP  
CLARK COUNTY**

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

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$7,585	\$178,712	\$186,297
Intergovernmental	107,018	91,668	198,686
Charges for Services		20,105	20,105
Licenses, Permits, and Fees		250	250
Earnings on Investments	29,449	3,758	33,207
Other Revenue	8,466	15,329	23,795
	<u>152,518</u>	<u>309,822</u>	<u>462,340</u>
<b>Total Cash Receipts</b>			
	<u>152,518</u>	<u>309,822</u>	<u>462,340</u>
<b>Cash Disbursements:</b>			
Current:			
General Government	76,365		76,365
Public Safety		117,480	117,480
Public Works	2,000	122,931	124,931
Health		717	717
Capital Outlay	146,440	66,394	212,834
	<u>224,805</u>	<u>307,522</u>	<u>532,327</u>
<b>Total Cash Disbursements</b>			
	<u>224,805</u>	<u>307,522</u>	<u>532,327</u>
<b>Total Receipts Over/(Under) Disbursements</b>	(72,287)	2,300	(69,987)
<b>Fund Cash Balances, January 1</b>	<u>261,493</u>	<u>285,405</u>	<u>546,898</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$189,206</u></u>	<u><u>\$287,705</u></u>	<u><u>\$476,911</u></u>
<b>Reserve for Encumbrances, December 31</b>	<u><u>\$39,958</u></u>	<u><u>\$2,707</u></u>	<u><u>\$42,665</u></u>

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

GREEN TOWNSHIP  
CLARK COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Non Expendable Trust</u>
<b>Cash Receipts:</b>	
Earnings on Investments	<u>\$68</u>
Fund Cash Balances, January 1	<u>3,044</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$3,112</u></u></b>
Reserve for Encumbrances, December 31	<u><u>\$0</u></u>

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

**GREEN TOWNSHIP  
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Green Township, Clark 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 road and bridge maintenance, health services, cemetery maintenance, fire protection and emergency medical services. The Township contracts with Miami Township, Green County and Mad River Township, Clark County, to provide fire services and Emergency Medical Services for certain residents.

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 utilizes a checking account, a money market demand deposit account and a savings account.

The Township does not have any investments.

**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:

**Fire # 1 District Fund** - This fund receives revenue allocated from property taxes, which is utilized to maintain a Township Fire Department.

**GREEN TOWNSHIP  
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**D. Fund Accounting**

**2. Special Revenue Funds (Continued)**

**EMS Fund** - This fund primarily receives money from Medicount. Medicount is a third party service organization that bills and collects revenue from EMS runs.

**3. Fiduciary Funds (Non Expendable Trust Fund)**

This fund is used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following fiduciary fund:

**Cemetery Bequest Fund** - Amounts donated are maintained in perpetuity. Investment earnings are used for grave upkeep.

**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. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The Township did not encumber all commitments required by Ohio law.

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.

**GREEN TOWNSHIP  
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

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

The Township maintains a cash and investment 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:

	2001	2000
Demand deposits	\$551,611	\$476,911
Savings deposits	3,178	3,112
Total deposits	\$554,789	\$480,023

**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 ended December 31, 2001 and December 31, 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$70,064	\$106,128	\$36,064
Special Revenue	303,932	281,978	(21,954)
Fiduciary	70	66	(4)
Total	\$374,066	\$388,172	\$14,106

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$233,957	\$121,821	\$112,136
Special Revenue	587,546	205,367	382,179
Fiduciary	0	0	0
Total	\$821,503	\$327,188	\$494,315

**GREEN TOWNSHIP  
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$50,987	\$152,518	\$101,531
Special Revenue	315,170	309,822	(5,348)
Fiduciary	82	68	(14)
Total	\$366,239	\$462,408	\$96,169

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$312,001	\$264,763	\$47,238
Special Revenue	575,252	310,229	265,023
Fiduciary	0	0	0
Total	\$887,253	\$574,992	\$312,261

**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.

**GREEN TOWNSHIP  
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**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 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 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 for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate 8.13% effective July 1, 2000. 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 property and general liability;
- Vehicles; and
- Public Official's Bonds

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

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

Green Township  
Clark County  
5730 Springfield-Jamestown Road  
Springfield, Ohio 45502

To the Board of Trustees:

We have audited the financial statements of Green Township, Clark County, (the Township) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated April 25, 2002, which was qualified since certain information relating to Special Revenue receipts was not available to be audited. Except for this matter, 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 Green 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 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 as items 2001-40312-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 25, 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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control financial reporting that, in our judgement, could adversely affect the Township's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2001-40312-001.

**Internal Control Over Financial Reporting  
(Continued)**

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above as item 2001-40312-001 to be a material weakness. We also noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Township in a separate letter dated April 25, 2002.

This report is intended solely 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

April 25, 2002

**GREEN TOWNSHIP  
CLARK COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

**FINDING NUMBER 2001-40312-001**

**Material Weakness**

**Emergency Medical Services Billings and Service Organization**

The Township delegated emergency medical services (EMS) billing and collection services to a third-party administrator. The Township contracted with Mad River Township, Clark County to provide EMS services to certain residents of the Township. Individual EMS run forms were prepared and submitted to the service organization, on behalf of the Township, for billing and collection. Payments were received directly by the Township Clerk and posted to the general ledger. However, the Township did not perform any reconciliation or monitoring of the amounts received versus the amounts submitted to be billed and collected by Mad River Township. Additionally, the Township did not establish procedures to determine whether the service organization had sufficient controls in place and operating effectively to reduce the risk that these services have not been completely and accurately processed in accordance with the Township's contract.

The Township should develop and implement procedures to monitor the activity of Mad River Township and the service organization's processing of the Township's EMS accounts for reasonableness. This procedure should provide assurance over the completeness and accuracy of billing and should reduce the risk of errors or omissions by the service organization. This may be accomplished by an annual audit of the service provider processing. Statement on Auditing Standards (SAS) No. 70 as amended, prescribes standards for reporting on the processing (i.e. control design and operation) of transactions by service organizations. An unqualified Tier II "Report on Policies and Procedures Placed in Operation and Tests of Operating Effectiveness" in accordance with SAS No. 70, should provide the Township with an appropriate level of assurance that EMS billings are being processed in conformance with the contract.

The Township should consider specifying in their next contract with the third-party administrator that an annual Tier II SAS #70 audit report be performed and conducted in accordance with American institute of Certified Public Accountants' (AICPA) standards by a firm registered and considered in "good standing" with the Accountancy Board of the respective state. The Township should be provided a copy of the SAS 70 report timely and should review the report's content. If the third-party administrator refuses to provide a Tier II SAS 70 report, we recommend that the Township only contract with a third-party administrator that will provide such a report.

**FINDING NUMBER 2001-40312-002**

**Non-compliance Citations**

**Ohio Rev. Code § 5705.41 (D)** states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriate and is in the treasury or in the process of collection to the appropriate fund free from any previous encumbrance. Further, contracts and orders lacking prior certification shall be considered null and void.

Ohio Rev. Code Section 5705.41 (D) provides an exception to this requirement:

Then and Now Certificate - This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he/she is completing the certification, sufficient funds were available or in the process of collection, to the credit of the proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has thirty days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within thirty days, there is no legal liability on the part of the subdivision or taxing authority.

Amounts of less than \$100 for counties, or less than \$1,000 for other political subdivisions, may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

The Township did not properly certify the availability of funds, including the exception above, for twenty four percent of expenditures tested during 2000. The Township should implement procedures for certifying funds prior to ordering goods or services to prevent overspending its resources.

This matter was also reported in the management letter for our audit of the December 31, 1999 and 1998 financial statements.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**GREEN TOWNSHIP**

**CLARK 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 30, 2002**