



**Mary Taylor, CPA**  
Auditor of State





# Dave Yost • Auditor of State

February 1, 2011

The attached audit report was completed and prepared for release prior to the commencement of my term of office on January 10, 2011. Thus, I am certifying this audit report for release under the signature of my predecessor.

A handwritten signature in cursive script that reads "Dave Yost".

DAVE YOST  
Auditor of State

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**GREEN CAMP TOWNSHIP  
MARION COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Cover Letter .....	1
Independent Accountants' Report.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2009.....	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2008.....	6
Notes to the Financial Statements .....	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	13
Schedule of Findings .....	15
Schedule of Prior Audit Findings .....	17

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Mary Taylor, CPA  
Auditor of State

Green Camp Township  
Marion County  
5021 LaRue Green Camp Rd.  
New Bloomington, Ohio 43341

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your Township 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. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

*Mary Taylor*

**Mary Taylor, CPA**  
Auditor of State

September 28, 2010

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Green Camp Township  
Marion County  
5021 LaRue Green Camp Rd.  
New Bloomington, Ohio 43341

To the Board of Trustees:

We have audited the accompanying financial statements of Green Camp Township, Marion County, Ohio, (the Township) as of and for the years ended December 31, 2009 and 2008. 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. The Township processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Township because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(A) mandates the Auditor of State to audit Ohio governments. 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, 2009 and 2008 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, 2009 and 2008, 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 of Green Camp Township, Marion County, Ohio, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 8, during 2008 the Township changed its financial statement presentation method to conform to presentation methods the Auditor of State prescribes or permits.

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 September 28, 2010, 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.



**Mary Taylor, CPA**  
Auditor of State

September 28, 2010

**GREEN CAMP TOWNSHIP  
MARION 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>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property and Other Local Taxes	\$36,040	\$54,006	\$90,046
Licenses, Permits, and Fees	-	5,600	5,600
Intergovernmental	14,609	100,485	115,094
Earnings on Investments	175	3,725	3,900
Miscellaneous	3,996	6,573	10,569
	<u>54,820</u>	<u>170,389</u>	<u>225,209</u>
<b>Cash Disbursements:</b>			
Current:			
General Government	56,054	17,864	73,918
Public Safety	-	37,967	37,967
Public Works	-	56,691	56,691
Health	13,941	9,764	23,705
Debt Service:			
Redemption of Principal	1,749	14,855	16,604
Interest and Other Fiscal Charges	1,785	5,006	6,791
	<u>73,529</u>	<u>142,147</u>	<u>215,676</u>
Total Receipts Over/(Under) Disbursements	(18,709)	28,242	9,533
Fund Cash Balances, January 1	10,359	183,508	193,867
<b>Fund Cash Balances, December 31</b>	<u><b>(\$8,350)</b></u>	<u><b>\$211,750</b></u>	<u><b>\$203,400</b></u>

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

**GREEN CAMP TOWNSHIP  
MARION COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property and Other Local Taxes	\$35,398	\$52,899	\$88,297
Licenses, Permits, and Fees	-	4,452	4,452
Intergovernmental	22,487	111,891	134,378
Earnings on Investments	200	5,215	5,415
Miscellaneous	2,545	6,598	9,143
	<u>60,630</u>	<u>181,055</u>	<u>241,685</u>
<b>Cash Disbursements:</b>			
Current:			
General Government	56,732	34,155	90,887
Public Safety	-	39,633	39,633
Public Works	3,223	88,182	91,405
Health	9,118	10,997	20,115
Capital Outlay	4,063	12,020	16,083
Debt Service:			
Redemption of Principal	191	14,230	14,421
Interest and Other Fiscal Charges	178	5,632	5,810
	<u>73,505</u>	<u>204,849</u>	<u>278,354</u>
Total Receipts Under Disbursements	<u>(12,875)</u>	<u>(23,794)</u>	<u>(36,669)</u>
<b>Other Financing Receipts / (Disbursements):</b>			
Sale of Fixed Assets	-	675	675
Transfers-In	-	369	369
Transfers-Out	(369)	-	(369)
	<u>(369)</u>	<u>1,044</u>	<u>675</u>
Excess of Cash Receipts and Other Financing Receipts Under Cash Disbursements and Other Financing Disbursements	(13,244)	(22,750)	(35,994)
Fund Cash Balances, January 1	<u>23,603</u>	<u>206,258</u>	<u>229,861</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$10,359</u></b>	<b><u>\$183,508</u></b>	<b><u>\$193,867</u></b>

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

**GREEN CAMP TOWNSHIP  
MARION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008**

**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 Green Camp Township, Marion County, Ohio, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides general government services, road and bridge maintenance, cemetery maintenance, and fire protection services.

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.

The Township values certificates of deposit 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:

**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 Funds:

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

Special Levy Fund - This fund receives property tax monies to provide fire protection within the Township.

**GREEN CAMP TOWNSHIP  
MARION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(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. Appropriations lapse at year end.

**2. 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.

**3. Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2009 and 2008 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.

**2. Equity in Pooled Deposits**

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

	<u>2009</u>	<u>2008</u>
Demand deposits	\$114,120	\$108,104
Certificates of deposit	89,280	85,763
Total deposits	<u>\$203,400</u>	<u>\$193,867</u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**GREEN CAMP TOWNSHIP  
MARION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**3. Budgetary Activity**

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$109,555	\$54,820	(\$54,735)
Special Revenue	193,721	170,389	(23,332)
Total	\$303,276	\$225,209	(\$78,067)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$119,914	\$73,529	\$46,385
Special Revenue	375,306	142,147	233,159
Total	\$495,220	\$215,676	\$279,544

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$74,090	\$60,630	(\$13,460)
Special Revenue	193,897	182,099	(11,798)
Total	\$267,987	\$242,729	(\$25,258)

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$97,692	\$73,874	\$23,818
Special Revenue	400,156	204,849	195,307
Total	\$497,848	\$278,723	\$219,125

Contrary to Ohio law, appropriations exceeded available resources in the General fund by \$54,735, in the Motor Vehicle License Fund by \$3,661, in the Gasoline Tax Fund by \$2,730, in the Cemetery Fund by \$457, and the Special Levy Fund by \$14,561 for the year ended December 31, 2009. Additionally, appropriations exceeded available resources in the General Fund by \$13,459, in the Motor Vehicle License Fund by \$2,874, and in the Cemetery Fund by \$34,644 for the year ended December 31, 2008.

**GREEN CAMP TOWNSHIP  
MARION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**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.

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, 2009 was as follows:

	Principal	Interest Rate
Fire Truck Lease	\$103,901	4.35%
Building Loan	48,149	4.87%
Total	\$152,050	

On May 5, 2004, the Township entered into a loan agreement with Farmers State Bank for the purchase of a building. The loan amount was for \$59,600 with an interest rate of 4.26% to be paid in monthly installments over five years. On January 19, 2009, however, the Township entered into a loan agreement with The Ohio State Bank to refinance the loan for the purchase of the building. The amount that was refinanced was \$50,078 with an interest rate of 4.87% to be paid over 15 years.

Amortization of the building loan, including interest, is scheduled as follows:

Year ending December 31:	Principal	Interest	Total
2010	\$2,420	\$2,291	\$4,711
2011	2,541	2,171	\$4,712
2012	2,667	2,044	\$4,711
2013	2,800	1,911	\$4,711
2014	2,940	1,772	\$4,712
2015-2019	17,045	6,512	\$23,557
2015-2024	17,735	1,896	\$19,631
Total	\$48,148	\$18,597	\$66,745



**GREEN CAMP TOWNSHIP  
MARION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**5. Debt (Continued)**

The Township entered into a capital lease agreement for a fire truck in 2007. The Township disbursed \$19,862 to pay lease costs in both 2009 and 2008. Future lease payments, including interest, are as follows:

<u>Year:</u>	<u>Amount</u>
2010	\$19,862
2011	\$19,862
2012	\$19,862
2013	\$19,862
2014	\$19,862
2015	\$19,862
Total	<u><u>\$119,172</u></u>

**6. Retirement Systems**

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

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries, respectively. The Township has paid all contributions required through December 31, 2009.

**7. Risk Management**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**8. Change in Basis of Accounting**

During 2008, the Township changed its financial statement presentation method comparable to the requirements of Governmental Accounting Standard No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* to the presentation methods the Auditor of State prescribes or permits. This change did not result in a restatement of the fund balances.

**GREEN CAMP TOWNSHIP  
MARION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**9. Management Plan**

The negative cash balance of \$8,350 at 12/31/09 in the Township's General fund is due primarily to trustee salary payments that were originally made from the gasoline tax fund and the motor vehicle license tax fund, that was not supported by the Trustees detailed records of time spent working on township roads, etc. Therefore, audit adjustments were made to reflect these expenditures in the General fund and the Cemetery fund.

The Board has implemented a plan to monitor receipts and expenditures in the General fund and make necessary budget cuts in addition to those already implemented during 2008 and 2009. As a result, the Township's General fund balance as of August 31, 2010 was \$17,885.



# Mary Taylor, CPA

## Auditor of State

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

Green Camp Township  
Marion County  
5021 LaRue Green Camp Road  
New Bloomington, Ohio 43341

To the Board of Trustees:

We have audited the financial statements of Green Camp Township, Marion County, Ohio, (the Township) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated September 28, 2010, wherein we noted the Township changed their financial presentation and followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Township processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Township because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to audit Ohio governments. 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 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 combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-001 described in the accompanying schedule of findings to be a material weakness.

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### **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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2009-001 and 2009-002.

We also noted certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated September 28, 2010.

The Township's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Township's responses and, accordingly, we express no opinion on them.

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

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

September 28, 2010

**GREEN CAMP TOWNSHIP  
MARION COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2009 AND 2008**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2009-001**

**Noncompliance/Material Weakness  
Allocation of Trustee Compensation**

Ohio Rev. Code Section 505.24(C) sets forth the method by which township trustees' compensation should be allocated. This section states that the amount of the annual salary approved by the board shall be no more than the maximum amount that could be received annually by a trustee if the trustee were paid on a per diem basis as specified in this division, and shall be paid only from the township general fund or from funds in proportions as the board may specify by resolution.

In addition, 2004 Op. Atty. Gen. No. 04-036 requires trustees to establish administrative procedures to document the proportionate amount chargeable to other township funds based on kinds of services rendered if the salaries are going to be charged to funds other than the township general fund. The "administrative procedures" can be timesheets or a similar method of record keeping, as long as the trustees' document all time spent on township business and the type of service performed, in a manner similar to trustees' paid per diem compensation. If trustees do not document their time, then no part of salaries may be paid from these other funds.

In 2009, the Township allocated all of the Trustees' salaries in equal parts to the Gasoline Tax Fund and Motor Vehicle License Tax Fund. Additionally, the Township allocated benefits in the amounts of \$2,972 and \$594 to the Gasoline Tax and Motor Vehicle License Tax funds, respectively. The Trustees maintained a detailed record of time spent working on the roads, as well as their time spent in meetings. The detailed records support that approximately 54% of the Trustees' time spent was for Township meetings, 45% was for time spent working on the Township roads, and 1% was for time spent working on the Township cemetery. The portion of Trustees' salaries that was related to Township meetings should have been paid for from the General Fund as opposed to Special Revenue funds.

Based on the facts above, the 2009 financial statements and accounting records have been adjusted to reflect the movement of trustee salaries and benefits back to the General fund in the amount of \$15,718 and to the Cemetery Fund in the amount of \$406 as a result of the unallowable allocation of these expenditures originally to the Motor Vehicle License Tax Fund in the amount of \$6,873 and the Gasoline Tax Fund in the amount of \$9,251. These expenditures represented time spent in Township meetings and work on the Township cemetery.

We recommend that the Township utilize the Trustees' detailed records to determine the proper Trustee salary allocation between the General Fund and Special Revenue Funds.

**Officials Response**

We will follow the recommendation of the Auditor.

**GREEN CAMP TOWNSHIP  
MARION COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2009 AND 2008**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2009-002**

**Noncompliance  
Amended Certificates**

Ohio Rev. Code § 5705.36(A) states that on or about the first day of each fiscal year, the fiscal officer of each subdivision and other taxing unit shall certify to the county auditor the total amount from all sources available for expenditures from each fund set up in the tax budget or, if adoption of a tax budget was waived, from each fund created by or on behalf of the taxing authority. The amount certified shall include any unencumbered balances that existed at the end of the preceding year.

Furthermore, upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be less than the amount included in an official certificate and that the amount of the deficiency will reduce available resources below the level of current appropriations, the fiscal officer shall certify the amount of the deficiency to the commission, and the commission shall certify an amended certificate reflecting the deficiency.

At December 31, 2009 and 2008, the Township had deficiencies of actual receipts compared to estimated receipts in the following funds, which should have also resulted in decreases to the appropriation level:

At December 31, 2009:

<b>Fund Number</b>	<b>Fund Name</b>	<b>Estimated Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>	<b>Available Resources</b>	<b>Appropriations</b>	<b>Variance</b>
1000	General Fund	109,555	54,820	(54,735)	65,179	119,914	(54,735)
2011	Motor Vehicle License Fund	9,004	5,343	(3,661)	16,827	20,488	(3,661)
2021	Gasoline Tax Fund	93,823	91,093	(2,730)	225,973	228,703	(2,730)
2041	Cemetery Fund	12,360	11,903	(457)	12,212	12,669	(457)
2191	Special Levy Fund	76,611	62,050	(14,561)	96,962	111,523	(14,561)

At December 31, 2008:

<b>Fund Number</b>	<b>Fund Name</b>	<b>Estimated Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>	<b>Available Resources</b>	<b>Appropriations</b>	<b>Variance</b>
1000	General Fund	74,090	60,630	(13,460)	84,233	97,692	(13,459)
2011	Motor Vehicle License Fund	8,487	5,613	(2,874)	11,484	14,358	(2,874)
2041	Cemetery Fund	43,544	8,900	(34,644)	11,306	45,950	(34,644)

We recommend the Township request an amended certificate of estimated resources and reduce appropriations when it becomes evident that estimated sources of revenue will be below projections for the year.

**Officials Response**

We will follow the recommendation of the Auditor.

**GREEN CAMP TOWNSHIP  
MARION COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2009 AND 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2007-001	Significant Deficiency / Material Weakness over Financial Reporting	Yes	
2007-002	Noncompliance Citation for Appropriations Exceeding Estimated Resources	Yes	

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**Mary Taylor, CPA**  
Auditor of State

**GREEN CAMP TOWNSHIP**

**MARION 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  
FEBRUARY 1, 2011**