



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**SPRINGFIELD TOWNSHIP
CLARK COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Springfield Township
Clark County
705 East Leffel Lane
Springfield, OH 45505

To the Board of Trustees:

We have audited the accompanying financial statements of Springfield Township, Clark County, Ohio, (the Township) as of and for the years ended December 31, 1999 and December 31, 1998. 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 generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the 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 discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Springfield Township, Clark County, as of December 31, 1999 and 1998, 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 August 3, 2000 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.

This report is intended solely for the information and use of management, the Board 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".

Jim Petro
Auditor of State

August 3, 2000

**SPRINGFIELD 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, 1999**

| | <u>Governmental Fund Types</u> | | | Totals (Memorandum Only) |
|--|--------------------------------|----------------------------|-----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | |
| Cash Receipts: | | | | |
| Property Tax and Other Local Taxes | \$5,794 | \$1,022,630 | \$270,811 | \$1,299,235 |
| Special Assessments | | 4,627 | | 4,627 |
| Intergovernmental Receipts | 347,498 | 207,832 | 18,888 | 574,218 |
| Fines, Licenses, and Permits | | 25,854 | | 25,854 |
| Earnings on Investments | 64,590 | 12,740 | | 77,330 |
| Miscellaneous | 92,859 | 22,079 | | 114,938 |
| | <u>510,741</u> | <u>1,295,762</u> | <u>289,699</u> | <u>2,096,202</u> |
| Total Cash Receipts | | | | |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 354,259 | 24,731 | | 378,990 |
| Public Safety | | 225,590 | 5,691 | 231,281 |
| Public Works | 43,386 | 428,211 | | 471,597 |
| Health | | 140,524 | | 140,524 |
| Miscellaneous | | 80,960 | | 80,960 |
| Capital Outlay | 14,654 | 148,243 | 174,263 | 337,160 |
| | <u>412,299</u> | <u>1,048,259</u> | <u>179,954</u> | <u>1,640,512</u> |
| Total Disbursements | | | | |
| Total Receipts Over Disbursements | <u>98,442</u> | <u>247,503</u> | <u>109,745</u> | <u>455,690</u> |
| Other Financing Disbursements: | | | | |
| Other Uses | | | (1,730) | (1,730) |
| Excess of Cash Receipts over Cash Disbursements and Other Financing Disbursements | <u>98,442</u> | <u>247,503</u> | <u>108,015</u> | <u>453,960</u> |
| Fund Cash Balances January 1 | <u>406,875</u> | <u>713,859</u> | <u>488,825</u> | <u>1,609,559</u> |
| Fund Cash Balances, December 31 | <u>\$505,317</u> | <u>\$961,362</u> | <u>\$596,840</u> | <u>\$2,063,519</u> |

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

**SPRINGFIELD TOWNSHIP
CLARK COUNTY**

**STATEMENT OF FUND CASH BALANCE
- NON-EXPENDABLE TRUST FUND**

| | <u>Nonexpendable Trust</u> |
|---------------------------------------|--------------------------------|
| Revenue | 0 |
| Expenditures | <u>0</u> |
| Revenues over/(under) expenditures | 0 |
| Fund Cash Balance, January 1 | <u>10,302</u> |
| Fund Cash Balance, December 31 | <u><u>\$10,302</u></u> |

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

**SPRINGFIELD 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, 1998**

| | <u>Governmental Fund Types</u> | | | Totals (Memorandum Only) |
|--|--------------------------------|----------------------------|-----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | |
| Cash Receipts: | | | | |
| Property Tax and Other Local Taxes | \$5,178 | \$923,067 | \$255,607 | \$1,183,852 |
| Special Assessments | | 4,379 | | 4,379 |
| Intergovernmental Receipts | 258,844 | 182,594 | 28,075 | 469,513 |
| Fines, Licenses, and Permits | | 17,142 | | 17,142 |
| Earnings on Investments | 47,015 | 13,592 | 12,117 | 72,724 |
| Miscellaneous | 122,984 | 7,400 | | 130,384 |
| | <hr/> | | | |
| Total Cash Receipts | 434,021 | 1,148,174 | 295,799 | 1,877,994 |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 330,374 | 23,750 | | 354,124 |
| Public Safety | 7,000 | 152,461 | 2,959 | 162,420 |
| Public Works | 37,248 | 453,145 | | 490,393 |
| Health | | 138,085 | | 138,085 |
| Miscellaneous | | 82,247 | | 82,247 |
| Capital Outlay | 18,655 | 227,404 | 70,182 | 316,241 |
| | <hr/> | | | |
| Total Disbursements | 393,277 | 1,077,092 | 73,141 | 1,543,510 |
| | <hr/> | | | |
| Total Receipts Over/(Under) Disbursements | 40,744 | 71,082 | 222,658 | 334,484 |
| Other Financing Receipts/(Disbursements): | | | | |
| Transfer-In | | 45,000 | | 45,000 |
| Transfer-Out | (45,000) | | | (45,000) |
| Other Uses | | | (1,424) | (1,424) |
| | <hr/> | | | |
| Total Other Financing Receipts/(Disbursements) | (45,000) | 45,000 | (1,424) | (1,424) |
| | <hr/> | | | |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | (4,256) | 116,082 | 221,234 | 333,060 |
| | <hr/> | | | |
| Fund Cash Balances January 1 | 411,131 | 597,777 | 267,591 | 1,276,499 |
| | <hr/> | | | |
| Fund Cash Balances, December 31 | <u>\$406,875</u> | <u>\$713,859</u> | <u>\$488,825</u> | <u>\$1,609,559</u> |

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

**SPRINGFIELD TOWNSHIP
CLARK COUNTY**

**STATEMENT OF FUND CASH BALANCE
- NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 1998**

| | <u>Nonexpendable Trust</u> |
|---------------------------------------|--------------------------------|
| Revenues | 0 |
| Expenditures | <u>0</u> |
| Revenues over/(under) expenditures | 0 |
| Fund Cash Balance, January 1 | <u>10,302</u> |
| Fund Cash Balance, December 31 | <u><u>\$10,302</u></u> |

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

**SPRINGFIELD TOWNSHIP
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Springfield 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 general governmental services, including road and bridge maintenance, zoning, fire protection and emergency medical 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 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

Certificates of deposit and overnight sweep account (repo) 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:

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:

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

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

**SPRINGFIELD TOWNSHIP
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Motor Vehicle License Tax Fund - This fund receives motor vehicle license tax money to pay for constructing, maintaining and repairing Township roads.

Fire District Fund - This fund receives property tax money for fire protection and fire facilities for the residents of the Township.

Road District Fund - This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

Motel Tax Fund - This fund receives a tax on lodging from the hotels and motels within the Township. These taxes are used to pay the Township's allocation to the County Convention and Visitors' Bureau and for public works.

3. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital project funds:

Fire Equipment Levy Fund - This fund receives property tax monies for capital equipment for fire protection services.

Emergency Medical Services Equipment Fund - This fund receives tax monies for capital equipment for emergency medical services.

4. Fiduciary Funds (Trust 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. Other trust funds are classified as expendable. The Township had the following significant fiduciary fund:

Non-Expendable Trust Fund

Cemetery Fund - Amounts donated are maintained in perpetuity. Investment earnings are used for indigent burial expenses.

**SPRINGFIELD TOWNSHIP
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(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. The Township did not encumber all commitments required by Ohio law.

A summary of 1999 and 1998 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 at year end and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Township.

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:

**SPRINGFIELD TOWNSHIP
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

| | 1999 | 1998 |
|--------------------------------|---------------------------|---------------------------|
| Demand deposits | \$6,359 | (\$51,207) |
| Certificates of deposit | <u>605,057</u> | <u>578,030</u> |
| Total deposits | <u>611,416</u> | <u>526,823</u> |
| Overnight Repurchase Agreement | <u>1,462,405</u> | <u>1,093,038</u> |
| Total deposits and investments | <u><u>\$2,073,821</u></u> | <u><u>\$1,619,861</u></u> |

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation or (2) collateralized by securities specifically pledged by the financial institution to the Township,

Investments: The overnight repurchase agreement is collateralized by the financial institution's public entity investment pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1999 and 1998 was as follows:

| 1999 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|---------------------------|---------------------------|--------------------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$530,621 | \$510,741 | (\$19,880) |
| Special Revenue | 1,226,578 | 1,295,762 | 69,184 |
| Capital Projects | 364,947 | 289,699 | (\$75,248) |
| Fiduciary | <u>0</u> | <u>0</u> | <u>0</u> |
| Total | <u><u>\$2,122,146</u></u> | <u><u>\$2,096,202</u></u> | <u><u>(\$25,944)</u></u> |

| 1999 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|---------------------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$896,500 | \$412,299 | \$484,201 |
| Special Revenue | 1,797,550 | 1,048,259 | 749,291 |
| Capital Projects | 753,000 | 181,684 | 571,316 |
| Fiduciary | <u>10,302</u> | <u>0</u> | <u>10,302</u> |
| Total | <u><u>\$3,457,352</u></u> | <u><u>\$1,642,242</u></u> | <u><u>\$1,815,110</u></u> |

**SPRINGFIELD TOWNSHIP
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

| 1998 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|-----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$345,458 | \$434,021 | \$88,563 |
| Special Revenue | 1,128,414 | 1,193,174 | 64,760 |
| Capital Projects | 284,627 | 295,799 | 11,172 |
| Fiduciary | 0 | 0 | 0 |
| Total | \$1,758,499 | \$1,922,994 | \$164,495 |

| 1998 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$750,131 | \$438,277 | \$311,854 |
| Special Revenue | 1,632,275 | 1,077,092 | 555,183 |
| Capital Projects | 537,573 | 74,565 | 463,008 |
| Fiduciary | 10,302 | 0 | 10,302 |
| Total | \$2,930,281 | \$1,589,934 | \$1,340,347 |

Ohio law requires the fiscal office to certify that the amount required for any expenditure that has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. The Township did not always obtain certification of the availability of funds.

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.

**SPRINGFIELD TOWNSHIP
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

5. RETIREMENT SYSTEMS

The Township's officials belong to the Public Employees Retirement System (PERS) of Ohio. PERS is 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 1999 and 1998, members of PERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 1999.

6. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

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

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

7. LEGAL COMPLIANCE

The Township was not in compliance with Ohio Rev. Code Section 5705.41(D) which requires subdivisions to encumber funds prior to the obligation of funds, or 5705.10 regarding the allocation of interest between funds.



STATE OF OHIO
OFFICE OF THE AUDITOR
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REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Springfield Township
Clark County
705 East Leffel Lane
Springfield, Ohio 45505

To the Board of Trustees:

We have audited the accompanying financial statements of Springfield Township, Clark County, Ohio (the Township), as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated August 3, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 instances of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as items # 1999-40312-001 and 1999-40312-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated August 3, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered 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 over financial reporting that in our judgment, 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 #1999-40312-003.

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be a reportable condition and, accordingly, would not necessarily disclose all reportable conditions that are also considered to 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. However, we do not believe the reportable condition described above is a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated August 3, 2000.

This report is intended for the information and use of management, and the Board of Trustees, 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", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

August 3, 2000

**SPRINGFIELD TOWNSHIP
CLARK COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 1999 AND 1998**

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

FINDING NUMBER 1999-40312-001

Ohio Rev. Code Section 5705.10 states that all interest earned must be credited to the general fund of the subdivision, with the following exceptions:

- Interest earned on money derived from a motor vehicle license or fuel tax must follow the principal;
- Interest earned on the cemetery bequest fund is to be credited to that fund.

The Township Clerk did not credit interest earned to the Cemetery (bequest) Fund. Interest received during the 2nd half of 1998 and 1999 was distributed among the various funds of the Township, including the Fire District, Road District, Road & Bridge, Emergency Services, Fire Equipment & EMS Equipment Funds which are not allowed to receive interest. The financial statements were adjusted accordingly.

The Township Clerk should credit the Cemetery, Motor Vehicle License Tax and Gasoline Tax Funds with the interest earned on their fund balances. All other interest received should be credited to the General Fund.

FINDING NUMBER 1999-40312-002

Ohio Rev. Code Section 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 appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

This Section also provides an exception to this requirement:

If no certificate is issued at the time the contract or order is entered into, the fiscal officer may later certify that there were funds properly appropriated and in the treasury or in the process of collection and such funds are free from previous encumbrance both at the time the contract or order was entered into and at the time of payment. After certifying this, the fiscal officer may proceed to pay for such order or contract. If the amount involved is over \$1,000, the taxing authority must approve of such payment within thirty days of the date of the fiscal officer's certification.

The Township did not comply with the certification requirements and did not fulfill the requirements of the exception for a projected \$880,603 or 73.67% of expenditures during 1998 and \$938,447 or 76.27% during 1999.

The Township should implement policies and procedures to insure compliance with the certification requirement.

**SPRINGFIELD TOWNSHIP
CLARK COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 1999 AND 1998
(Continued)**

FINDING NUMBER 1999-40312-003

Trial Balance Adjustments

The financial statements should reflect an accurate account of the Township's activity. Numerous misclassifications of revenue, expenditures and intra-fund transfers were made to the Township's 1998 and 1999 financial statements. Inaccurate financial reporting impedes the ability of the trustees to make informed management decisions. The Township Clerk posted tax revenue to the books twice, interest earned was omitted from the books and revenue was posted to incorrect funds. An adjustment of \$48,134 was made to 1998 financial statements to correct the distribution of the 5/98 rollbacks from the State. Also an adjustment of \$45,958, was made to the 1999 financial statements to correct interest that was posted to funds not entitled to receive interest.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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SPRINGFIELD 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
SEPTEMBER 14, 2000**