



**CLAY TOWNSHIP  
MUSKINGUM COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999**



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

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**STATE OF OHIO**



CLAY TOWNSHIP  
MUSKINGUM COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants .....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2000 .....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 1999 .....	4
Notes to the Financial Statements .....	5
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	9
Schedule of Findings .....	11

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## REPORT OF INDEPENDENT ACCOUNTANTS

Clay Township  
Muskingum County  
9375 Elks Run Road  
Roseville, Ohio 43777

To the Board of Trustees:

We have audited the accompanying financial statements of Clay Township, Muskingum County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999. 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 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 and reserves for encumbrances of Clay Township, Muskingum County, as of December 31, 2000 and 1999, 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 13, 2001 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 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.

**Jim Petro**  
Auditor of State

August 13, 2001

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CLAY TOWNSHIP  
MUSKINGUM 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>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$4,339	\$9,725	\$	\$14,064
Intergovernmental	18,457	55,742	5,000	79,199
Other Revenue			53,699	53,699
<b>Total Cash Receipts</b>	<u>22,796</u>	<u>65,467</u>	<u>58,699</u>	<u>146,962</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	17,200			17,200
Public Safety		5,289		5,289
Public Works	284	28,463		28,747
Capital Outlay		13,585	53,699	67,284
<b>Total Cash Disbursements</b>	<u>17,484</u>	<u>47,337</u>	<u>53,699</u>	<u>118,520</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>5,312</u>	<u>18,130</u>	<u>5,000</u>	<u>28,442</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Other Sources	57			57
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>57</u>			<u>57</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	5,369	18,130	5,000	28,499
Fund Cash Balances, January 1	<u>17,183</u>	<u>46,554</u>	<u>25,000</u>	<u>88,737</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$22,552</b></u>	<u><b>\$64,684</b></u>	<u><b>\$30,000</b></u>	<u><b>\$117,236</b></u>
Reserve for Encumbrances, December 31	<u>\$21</u>	<u>\$502</u>	<u>\$0</u>	<u>\$523</u>

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

**CLAY TOWNSHIP  
MUSKINGUM 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>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$5,152	\$10,669	\$	\$15,821
Intergovernmental	18,520	55,934	5,000	79,454
Other Revenue		227	45,008	45,235
Total Cash Receipts	<u>23,672</u>	<u>66,830</u>	<u>50,008</u>	<u>140,510</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	19,766			19,766
Public Safety		6,857		6,857
Public Works	252	30,941		31,193
Debt Service:				
Redemption of Principal		3,600		3,600
Interest and Fiscal Charges		198		198
Capital Outlay		16,696	45,008	61,704
Total Cash Disbursements	<u>20,018</u>	<u>58,292</u>	<u>45,008</u>	<u>123,318</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>3,654</u>	<u>8,538</u>	<u>5,000</u>	<u>17,192</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In			20,000	20,000
Transfers-Out	(15,000)	(5,000)		(20,000)
Other Sources	7			7
Total Other Financing Receipts/(Disbursements)	<u>(14,993)</u>	<u>(5,000)</u>	<u>20,000</u>	<u>7</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(11,339)	3,538	25,000	17,199
Fund Cash Balances, January 1	<u>28,522</u>	<u>43,016</u>	<u>0</u>	<u>71,538</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$17,183</u></b>	<b><u>\$46,554</u></b>	<b><u>\$25,000</u></b>	<b><u>\$88,737</u></b>
Reserve for Encumbrances, December 31	<u>\$0</u>	<u>\$1,037</u>	<u>\$0</u>	<u>1,037</u>

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



**CLAY TOWNSHIP  
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Clay Township, Muskingum 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, fire protection and emergency medical services. The Township contracts with the Village of Roseville Volunteer Fire Department for 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. 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 for constructing, maintaining and repairing Township roads.

Motor Vehicle License Tax Fund - This fund receives motor vehicle money for maintaining and repairing Township roads.

Fire District Fund - This fund receives property tax money for maintaining and equipping a volunteer fire department.

**CLAY TOWNSHIP  
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

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

**C. Fund Accounting (Continued)**

**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:

Capital Equipment Fund - This fund receives unrestricted grants from the Muskingum County Commissioners for the purpose of accumulating enough money to buy a new dump truck costing approximately \$50,000.

Issue II Fund - As the Township is the beneficiary of an agreement with the Muskingum County Engineer, this fund accounts for the Township's share of the on-behalf-of Ohio Public Works Commission grant monies/improvement projects administered by the Muskingum County Engineer for the paving of Township roads.

**D. 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. The Township did not consistently encumber all commitments required by Ohio law.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

**E. 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.

**CLAY TOWNSHIP  
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**2. EQUITY IN POOLED CASH**

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

	<b>2000</b>	<b>1999</b>
Demand Deposits	\$117,236	\$88,737

**Deposits:** Deposits are insured by the Federal Deposit Insurance Corporation up to \$100,000.

From March through December 2000, the Township maintained bank balances in excess of \$100,000 which were not insured or collateralized, contrary to Chapter 135, Ohio Revised Code.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2000 and December 31, 1999 follows:

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$22,852	\$22,853	\$1
Special Revenue	64,062	65,467	1,405
Capital Project	63,699	58,699	(5,000)
Total	\$150,613	\$147,019	(\$3,594)

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$45,035	\$17,505	\$27,530
Special Revenue	107,100	47,839	59,261
Capital Project	25,000	53,699	(28,699)
Total	\$177,135	\$119,043	\$58,092

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$23,679	\$23,679	\$0
Special Revenue	63,895	66,830	2,935
Capital Project	60,008	70,008	10,000
Total	\$147,582	\$160,517	\$12,935

**CLAY TOWNSHIP  
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$36,852	\$35,018	\$1,834
Special Revenue	96,090	64,329	31,761
Capital Project	15,000	45,008	(30,008)
Total	\$147,942	\$144,355	\$3,587

Contrary to Ohio law, during 2000 and 1999, the Capital Equipment Fund expenditures exceeded appropriations by \$53,699 and \$45,008, respectively. The Fire Levy Fund expenditures exceeded appropriations in 1999 and 2000 by \$1,844 and \$263, respectively.

**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 payments, the first half is due December 31. The second half payment is due the following June 20.

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 postretirement 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. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 10.84% and 13.55% for 2000 and 1999, respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2000.

**6. RISK MANAGEMENT**

The Township has obtained commercial insurance for the following risks:

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



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

Clay Township  
Muskingum County  
9375 Elks Run Road  
Roseville, Ohio 43777

To the Board of Trustees:

We have audited the accompanying financial statements of Clay Township, Muskingum County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated August 13, 2001. 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, 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 instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as items 2000-41060-001 through 2000-41060-005. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated August 13, 2001.

**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 certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. 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. Reportable conditions are described in the accompanying Schedule of Findings as items 2000-41060-003 and 2000-41060-005.

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 believe none of the reportable conditions described above are material weaknesses. We 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 13, 2001.

Clay Township  
Muskingum County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

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.

**Jim Petro**  
Auditor of State

August 13, 2001

**CLAY TOWNSHIP  
MUSKINGUM COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2000-41060-001</b>
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**Finding for Adjustment**

Ohio Rev. Code §505.24 states 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 such funds in proportions as the Board may specify by resolution.

Although the Township had not adopted a resolution authorizing Trustee salaries and fringe benefits to be paid from funds other than the General Fund, Trustee salaries and fringe benefits were paid entirely from the Gasoline Tax Fund, with the exception of the employer's contribution of Medicare which was paid from the General Fund. On June 30, 2001, the Board of Trustees passed a retroactive resolution authorizing two months of Trustee salaries and fringe benefits to be paid from the General Fund for each year under audit.

In accordance with the foregoing facts, a finding for adjustment in the amount of \$5,964 is hereby issued against the General Fund, in favor of the Gasoline Tax Fund. As of the date of this report, the Clerk was in agreement with the aforementioned adjustment and this adjustment was posted to the Township's records. This adjustment is also reflected in the accompanying financial statements.

We recommend the Township adopt a formal resolution at the organizational meeting each year addressing the allocation of Trustee compensation, including fringe benefits.

<b>Finding Number</b>	<b>2000-41060-002</b>
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**Noncompliance Citation**

Ohio Rev. Code §135.18 states that before making the initial deposit in a public depository, the treasurer shall require the institution designated as a public depository to pledge to and deposit with the treasurer, as security for the repayment of all public moneys to be deposited in the public depository during the period of designation pursuant to the award, eligible securities of aggregate market value equal to the excess of the amount of public moneys to be at the time so deposited over and above such portion or amount of such moneys as is at such time insured by the federal deposit insurance corporation or by any other agency or instrumentality of the federal government.

The Township maintained a demand account in which the balance exceeded the federal deposit insurance corporation coverage of \$100,000 from March through December of 2000. The bank did not provide any additional collateral and, therefore, the Township deposits were not insured.

We recommend the Township obtain collateral on deposits in excess of \$100,000.

CLAY TOWNSHIP  
MUSKINGUM COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999  
(Continued)

FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

Finding Number	2000-41060-003
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Noncompliance Citation and Reportable Condition

Ohio Rev. Code § 5705.41(D) states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon. This section also provides two "exceptions" to the above requirements:

- A. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was appropriated and free of any previous encumbrances, both at the time the contract or order was made and at the time the fiscal officer is completing the certificate, the Board of Trustees may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Board of Trustees.

The Township includes certification language as part of its purchase order. However, certain Township checks were issued without proper certifications. These commitments were not subsequently approved using a Then and Now Certificate by the Clerk or by the Board of Trustees, as applicable, within the aforementioned 30 day time period. We noted that 76% of tested expenditures were not properly certified.

Without obtaining the Clerk's certification, budgetary expenditures as reported in the notes to the financial statements may be misstated. We recommend Township personnel obtain proper certification for every contract or order involving an expenditure of money.

Finding Number	2000-41060-004
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Noncompliance Citation

Ohio Rev. Code § 5705.41(B) prohibits a subdivision from making an expenditure unless it has been properly appropriated.

During 2000 and 1999, Capital Equipment Fund expenditures exceeded appropriations by \$53,699 and \$45,008, respectively. This occurred because the Township did not budget for the Issue II Project.

Also in 2000 and 1999, the Fire Levy Fund expenditures exceeded appropriations by \$263 and 1,844, respectively. This occurred because the Township was not in compliance with Ohio Rev. Code §5705.40, as discussed in finding 2000-41060-005.



**CLAY TOWNSHIP  
MUSKINGUM COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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<b>Finding Number</b>	<b>2000-41060-004 (Continued)</b>
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Ohio Rev. Code § 5705.41(B) (Continued)

We recommend the Township appropriately budget for the Issue II projects. We also recommend the Township obtain proper approvals for all appropriation amendments and monitor budget vs. actual information to prevent any negative variances.

<b>Finding Number</b>	<b>2000-41060-005</b>
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**Noncompliance Citation and Reportable Condition**

Ohio Rev. Code § 5705.40 provides that any appropriation ordinance or measure may be amended or supplemented, provided that such amendment or supplement shall comply with all provisions of law governing the taxing authority in making an original appropriation.

The Clerk posted amended appropriations to the appropriations ledger without submitting the amendment to the County Budget Commission and obtaining the County Auditor's certification that total fund appropriations do not exceed estimated resources. The following schedules compare appropriations approved by the Board of Trustees and Certified by the County Auditor to those posted to the appropriations ledger.

Fund:	1999 Appropriations per Appropriations Ledger	1999 Appropriations per Appropriations Resolution	Variance
General	\$37,925	\$33,925	(\$4,000)
Gasoline Tax	67,283	77,136	9,853
Road and Bridge	13,221	10,721	(2,500)
Fire Levy	6,612	4,768	(1,844)

Fund:	2000 Appropriations per Appropriations Ledger	2000 Appropriations per Appropriations Resolution	Variance
Fire Levy	\$5,544	\$5,281	(\$263)

As a result, appropriations as reported in the Township's annual financial report were overstated. Appropriations reported in the notes to the financial statements have been adjusted to reflect only those appropriations adopted by the Board and submitted to the County Budget Commission.

We recommend the Township management review budgetary procedures for amending appropriations and file all appropriation amendments with the County Auditor in order to receive certification from the County Auditor that appropriations do not exceed estimated resources.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**CLAY TOWNSHIP**  
**MUSKINGUM 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 18, 2001**