



**TRIMBLE TOWNSHIP  
ATHENS COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



TRIMBLE TOWNSHIP  
ATHENS COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS

Trimble Township  
Athens County  
11972 Red Rock Rd.  
Glouster, Ohio 45732

To the Board of Trustees:

We have audited the accompanying financial statements of Trimble Township, Athens 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 this 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 presents fairly, in all material respects, the combined fund cash balances of Trimble Township, Athens 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 April 20, 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 the 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

April 20, 2001

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TRIMBLE TOWNSHIP  
ATHENS COUNTY

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

	Governmental Fund Types		Fiduciary Funds		Totals (Memorandum Only)
	General	Special Revenue	Expendable Trust	Non-Expendable Trust	
<b>Cash Receipts:</b>					
Local Taxes	\$ 10,058	\$ 44,229			\$ 54,287
Intergovernmental	22,788	71,758			94,546
Charges for Services		21,044			21,044
Interest	1,169	1,232	428	1,221	4,050
Other Revenue	13	8,609			8,622
<b>Total Cash Receipts</b>	<b>34,028</b>	<b>146,872</b>	<b>428</b>	<b>\$ 1,221</b>	<b>182,549</b>
<b>Cash Disbursements:</b>					
Current:					
General Government	23,954	1,566			25,520
Public Safety		15,318			15,318
Public Works		80,628			80,628
Health	1,071	41,864			42,935
Capital Outlay	2,862	24,900			27,762
<b>Total Cash Disbursements</b>	<b>27,887</b>	<b>164,276</b>	<b>0</b>	<b>0</b>	<b>192,163</b>
Total Cash Receipts Over/(Under) Cash Disbursements	6,141	(17,404)	428	1,221	(9,614)
<b>Other Financing Receipts/(Disbursements):</b>					
Sale of Fixed Assets		2,500			2,500
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>2,500</b>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	6,141	(14,904)	428	1,221	(7,114)
Fund Cash Balances, January 1	17,665	78,972	7,637	24,261	128,535
<b>Fund Cash Balances, December 31</b>	<b>\$ 23,806</b>	<b>\$ 64,068</b>	<b>\$ 8,065</b>	<b>\$ 25,482</b>	<b>\$ 121,421</b>

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

TRIMBLE TOWNSHIP  
ATHENS COUNTY

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Governmental Fund Types		Fiduciary Funds		Totals (Memorandum Only)
	General	Special Revenue	Expendable Trust	Non-Expendable Trust	
<b>Cash Receipts:</b>					
Local Taxes	\$ 10,613	\$ 46,752			\$ 57,365
Intergovernmental	20,184	77,532			97,716
Charges for Services		16,017			16,017
Interest	1,636	1,630	356	1,193	4,815
Other Revenue		11,009			11,009
<b>Total Cash Receipts</b>	<b>32,433</b>	<b>152,940</b>	<b>356</b>	<b>\$ 1,193</b>	<b>186,922</b>
<b>Cash Disbursements:</b>					
Current:					
General Government	31,518	1,933			33,451
Public Safety		14,656			14,656
Public Works		90,831			90,831
Health		42,808			42,808
Capital Outlay	6,783	27,986			34,769
<b>Total Cash Disbursements</b>	<b>38,301</b>	<b>178,214</b>	<b>0</b>	<b>0</b>	<b>216,515</b>
Total Cash Receipts Over/(Under) Cash Disbursements	(5,868)	(25,274)	356	1,193	(29,593)
<b>Other Financing Receipts/(Disbursements):</b>					
Other Sources	350	25,872			26,222
Other Uses		(26,294)			(26,294)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>350</b>	<b>(422)</b>	<b>0</b>	<b>0</b>	<b>(72)</b>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(5,518)	(25,696)	356	1,193	(29,665)
Fund Cash Balances, January 1	23,183	104,668	7,281	23,068	158,200
<b>Fund Cash Balances, December 31</b>	<b>\$ 17,665</b>	<b>\$ 78,972</b>	<b>\$ 7,637</b>	<b>\$ 24,261</b>	<b>\$ 128,535</b>

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



**TRIMBLE TOWNSHIP  
ATHENS COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Trimble Township, Athens 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 and a publicly-elected Clerk. The Township provides general governmental services, including road and bridge maintenance, cemetery maintenance, and fire protection.

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 are valued at cost.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

**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:

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

*Cemetery Fund* - This fund receives property tax money for maintaining Township cemeteries.

**TRIMBLE TOWNSHIP  
ATHENS COUNTY**

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

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

**3. Fiduciary Funds (Trust and Agency Funds)**

These funds are 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 significant fiduciary funds:

*Expendable Trust Fund* - This fund is to account for resources given to the Trustees by the Maplewood Cemetery Association, and the interest earned thereon, to be used for the perpetual care of Maplewood Cemetery. The Township is not required to maintain the corpus of the trust intact.

*Non-Expendable Trust Fund* - This fund accounts for resources restricted by legally binding trust agreements. The revenue was received from the Maplewood Cemetery Association. The agreement requires the Township to maintain the corpus of the trust, which is \$20,000. The interest may be used for the perpetual care of Maplewood Cemetery.

**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 as required by Ohio law.

A summary of 2000 and 1999 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.

**TRIMBLE TOWNSHIP  
ATHENS COUNTY**

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

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

**G. Unpaid Vacation and Sick Leave**

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

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

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

	<u>2000</u>	<u>1999</u>
Demand Deposits	\$ 93,356	\$ 100,898
Certificate of Deposit	<u>28,065</u>	<u>27,637</u>
Total Deposits	<u>\$ 121,421</u>	<u>\$ 128,535</u>

**Deposits:** Deposits are insured by the Federal Deposit Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 40,944	\$ 34,028	\$ (6,916)
Special Revenue	178,144	149,372	(28,772)
Expendable Trust	372	428	56
Non-Expendable Trust	<u>1,369</u>	<u>1,221</u>	<u>(148)</u>
Total	<u>\$ 220,829</u>	<u>\$ 185,049</u>	<u>(35,780)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 58,609	\$ 27,887	\$ 30,722
Special Revenue	257,117	164,276	92,841
Expendable Trust	8,009	0	8,009
Non-Expendable Trust	<u>25,630</u>	<u>0</u>	<u>25,630</u>
Total	<u>\$ 349,365</u>	<u>\$ 192,163</u>	<u>157,202</u>

**TRIMBLE TOWNSHIP  
ATHENS COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 27,679	\$ 32,783	\$ 5,104
Special Revenue	165,134	178,812	13,678
Expendable Trust	361	356	(5)
Non-Expendable Trust	1,329	1,193	(136)
Total	\$ 194,503	\$ 213,144	18,641

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 50,862	\$ 38,301	\$ 12,561
Special Revenue	272,891	204,508	68,383
Expendable Trust	7,642	0	7,642
Non-Expendable Trust	24,397	0	24,397
Total	\$ 355,792	\$ 242,809	112,983

Contrary to Ohio law, the Township did not reduce budgeted receipts when actual receipts were less than appropriations for several funds in 2000 and 1999.

**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 in 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.

**TRIMBLE TOWNSHIP  
ATHENS COUNTY**

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

**5. CAPITAL LEASE**

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Backhoe Capital Lease	\$16,034	5.90%
Truck Capital Lease	\$17,993	6.45%
Tractor Capital Lease	\$40,000	5.75%
Total	\$74,027	

The Township entered into a capital lease with Case Credit, in 1997, for the purchase of a backhoe. The original lease amount was for \$54,353 for 6 years, with an annual payments of \$5,949. The lease is secured solely by the backhoe itself. At the end of the lease agreement, the Township has the option to assume ownership of the backhoe at no additional expense.

The Township entered into a capital lease with Ford Credit Corporation, in 1998, for the purchase of a dump truck and snow plow. The original lease amount was for \$40,643 for 48 months, with monthly payments totaling \$10,005 annually. The lease is secured solely by the truck itself. The Township has the option to purchase the truck at the end of the lease for \$1.

The Township entered into a capital lease with Case Credit, in 1999, for the purchase of a tractor. The original lease amount was for \$48,552 for 5 years, with an annual payment of \$11,448. The lease is secured solely by the tractor itself. At the end of the lease agreement, the Township has the option to assume ownership of the tractor at no additional expense.

Amortization of the above leases, including interest, is scheduled as follows:

Year ending December 31:	Backhoe	Truck	Tractor
2001	5,949	10,005	11,448
2002	5,949	9,171	11,448
2003	5,949		11,448
2004			11,448
Total	\$17,847	\$19,176	\$45,792

**6. RETIREMENT SYSTEM**

The Township's elected officials and employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. The 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. For 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries through June 30, 2000. For the period July 1, 2000 through December 31, 2000, PERS temporarily reduced the employer's contribution rate to 8.13% of participants gross salaries. The Township has paid all contributions required through December 31, 2000.

**TRIMBLE TOWNSHIP  
ATHENS COUNTY**

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

**7. RISK MANAGEMENT**

The Township has obtained commercial insurance for the following risks:

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

**8. CONTINGENT LIABILITIES**

Amounts received from grantor agencies are subject to audit and adjustment by the grantor. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.



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OFFICE OF THE AUDITOR

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

Trimble Township  
Athens County  
11972 Red Rock Rd.  
Glouster, Ohio 45732

To the Board of Trustees:

We have audited the accompanying financial statements of Trimble Township, Athens County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 20, 2001. 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 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 2000-40705-001 and 2000-40705-002. In addition, we noted other matters of noncompliance that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated April 20, 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 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. Reportable conditions are described in the accompanying Schedule of Findings as items 2000-40705-001 and 2000-40705-002.

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. We believe reportable condition 2000-40705-001 and 2000-40705-002 described above are not material weaknesses. 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 the management of the Township in a separate letter dated April 20, 2001.

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

April 20, 2001



**TRIMBLE TOWNSHIP  
ATHENS 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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**FINDING NUMBER 2000-40705-001**

**Noncompliance Citation**

**Ohio Rev. Code Section 5705.36** states that all subdivisions are allowed to request increased amended certificates of estimated resources and reduced amended certificates upon determination by the fiscal officer that revenue to be collected will be greater or less than the amount in the official certificate of estimated resources. An increased amended certificate must be obtained from the budget commission if the legislative authority intends to appropriate and expend the excess revenue. A reduced amended certificate must be obtained if the amount of the deficiency will reduce available resources below the current level of appropriation. The total appropriations made during a fiscal year from any fund must not exceed the amount contained in the certificate of estimated resources or the amended certificate of estimated resources which was certified prior to making the appropriation or supplemental appropriation.

The Township did not obtain reduced amended certificates of estimated resources for several funds in 2000 and 1999 when it became apparent that the Township would not receive as much revenue as estimated. The reduction in actual resources caused the total resources available for expenditure to fall below the appropriated amounts, thereby requiring a reduced amended certificate per Ohio Rev. Code.

For 1999, appropriations equaled estimated resources, however, the estimated receipts exceeded actual receipts at year end for the following funds:

Fund	1999 Estimated Receipts	1999 Actual Receipts	Variance
Motor Vehicle License Tax	\$ 17,819	\$ 14,318	\$ (3,501)
Cemetery	48,812	39,643	(9,169)
Permissive Tax	7,040	6,546	(494)
Non-expendable Trust	1,329	1,193	(136)

For 2000, appropriations equaled estimated resources, however, the estimated receipts exceeded actual receipts at year end for the following funds:

Fund	2000 Estimated Receipts	2000 Actual Receipts	Variance
General Fund	\$ 40,944	\$ 34,028	\$ (6,916)
Motor Vehicle License Tax	18,834	12,768	(6,066)
Gasoline Tax	57,514	52,723	(4,791)
Road and Bridge	26,765	23,326	(3,439)
Cemetery	50,104	40,471	(9,633)
Fire Levy	17,676	13,868	(3,808)
Permissive Tax	7,251	6,217	(1,034)
Non-expendable Trust	1,369	1,221	(148)

TRIMBLE TOWNSHIP  
ATHENS COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999

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

FINDING NUMBER 2000-40705-001(Continued)

This could have resulted in deficit spending if the actual expenditures were in line with appropriations in both years.

We recommend the Township obtain amended certificates of estimated resources when it becomes apparent the Township is going to receive less than what was estimated. We also recommend the Township officials monitor the effect of the reduction in relation to their appropriations and make amendments as needed.

FINDING NUMBER 2000-40705-002

**Noncompliance Citation**

**Ohio Revised Code Section 5705.41(D)** states no contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract had been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriated fund free from any previous encumbrances.

The following exceptions to this basic requirement are provided by statute:

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 is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

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.

Sixty three percent in 1999 and eighty two percent in 2000, of the expenditures tested, had invoice dates preceding the certification dates. This could lead to obligations being entered into when there is not sufficient funds available to cover the transaction.

We recommend the Township certify the availability of funds prior to ordering goods or services.

**TRIMBLE TOWNSHIP  
ATHENS COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected; Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1998-40705-001	A material noncompliance citation was issued under Ohio Rev. Code Section 5705.39 for appropriations exceeding estimated revenue.	Yes	Partially Corrected as of December 31, 1999 and Fully corrected as of December 31, 2000: For 1999, this issue is repeated in a separate letter, to management of the Township, dated April 20, 2001. This matter does not require inclusion in the above stated Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**TRIMBLE TOWNSHIP**

**ATHENS 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  
JUNE 14, 2001**