



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

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**STATE OF OHIO**



**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Springfield Township  
Williams County  
20275 State Route 34  
Stryker, Ohio 43557-9429

To the Board of Trustees:

We have audited the accompanying financial statements of Springfield Township (the Township) as of and for the years ended December 31, 2001 and 2000. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 audits 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 audits provide 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 the Township as of December 31, 2001 and 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2002, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

Springfield Township  
Williams County  
Report of Independent Accountants  
Page 2

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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

June 17, 2002

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

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

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$31,289	\$127,931		\$159,220
Intergovernmental	48,362	67,670	\$8,000	124,032
Licenses, Permits, and Fees	1,332			1,332
Earnings on Investments	8,891	1,522		10,413
Other Revenue	8,219	13,503		21,722
	<u>98,093</u>	<u>210,626</u>	<u>8,000</u>	<u>316,719</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	55,599			55,599
Public Safety		46,408		46,408
Public Works	15,919	81,016	8,000	104,935
Health	7,853			7,853
Debt Service:				
Redemption of Principal		14,961		14,961
Interest and Fiscal Charges		3,705		3,705
Capital Outlay	1,426	15,681		17,107
	<u>80,797</u>	<u>161,771</u>	<u>8,000</u>	<u>250,568</u>
Total Cash Receipts Over/(Under) Cash Disbursements	17,296	48,855		66,151
Fund Cash Balances, January 1	45,790	147,790		193,580
<b>Fund Cash Balances, December 31</b>	<b><u>\$63,086</u></b>	<b><u>\$196,645</u></b>		<b><u>\$259,731</u></b>
Reserve for Encumbrances, December 31	<u>\$470</u>	<u>\$1,915</u>		<u>\$2,385</u>

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

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

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

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$27,002	\$117,511	\$144,513
Intergovernmental	29,731	74,097	103,828
Licenses, Permits, and Fees	1,083		1,083
Earnings on Investments	8,971	2,066	11,037
Other Revenue	1,262	1,524	2,786
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	68,049	195,198	263,247
<b>Cash Disbursements:</b>			
Current:			
General Government	54,403		54,403
Public Safety		50,995	50,995
Public Works	18,167	80,880	99,047
Health	7,623	165	7,788
Debt Service:			
Redemption of Principal		19,150	19,150
Interest and Fiscal Charges		5,279	5,279
Capital Outlay		34,028	34,028
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	80,193	190,497	270,690
Total Cash Receipts Over/(Under) Cash Disbursements	(12,144)	4,701	(7,443)
Fund Cash Balances, January 1	57,934	143,089	201,023
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b>\$45,790</b>	<b>\$147,790</b>	<b>\$193,580</b>
	<hr/>	<hr/>	<hr/>
Reserve for Encumbrances, December 31	\$521	\$2,481	\$3,002
	<hr/>	<hr/>	<hr/>

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



**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Springfield Township (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides road and bridge maintenance, 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**

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.

Certificates of deposit 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.

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

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

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

*Fire Levy Tax Fund* - This fund receives revenue derived from a levy to provide fire protection for the Township.

**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 fund:

*CDBG Fund* - The Township received a grant from the Federal Government for a drainage project within the Township.

**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 function 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.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

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

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

**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:

	2001	2000
Demand deposits	\$149,731	\$88,580
Certificates of deposit	110,000	105,000
Total deposits	\$259,731	\$193,580

Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by securities specifically pledged by the financial institution to the Township.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$68,000	\$98,093	\$30,093
Special Revenue	194,500	210,626	16,126
Capital Projects		8,000	8,000
Total	\$262,500	\$316,719	\$54,219

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$521	\$81,267	(\$80,746)
Special Revenue	2,481	163,686	(161,205)
Capital Projects		8,000	(8,000)
Total	\$3,002	\$252,953	(\$249,951)

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$82,000	\$68,049	(\$13,951)
Special Revenue	200,500	195,198	(5,302)
Total	\$282,500	\$263,247	(\$19,253)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General		\$80,714	(\$80,714)
Special Revenue	\$102	192,978	(192,876)
Total	\$102	\$273,692	(\$273,590)

Taxes and intergovernmental revenue were deposited into funds inconsistent with their legally restricted purpose, and certain funds made disbursements for items or services which were inconsistent with the legally restricted purpose of the fund, contrary to Ohio Revised Code § 5705.10.

The Township did not pass an annual appropriation measure for 2001 or 2000, contrary to Ohio Revised Code § 5705.38; however, there were carryover encumbrances for each year. Legally adopted appropriations varied from the appropriations booked by the Clerk for all funds in both 2001 and 2000, contrary to Ohio Revised Code § 5705.40.

Expenditures exceeded appropriations for all funds in both 2001 and 2000, contrary to Ohio Revised Code § 5705.41(B).

**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  
WILLIAMS COUNTY**

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

**5. DEBT**

Debt outstanding at December 31, 2001, was as follows:

	Principal	Interest Rate
General Obligation Notes	\$73,512	5.90%

The general obligation notes were issued to finance the purchase of a township building.

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

Year ending December 31:	General Obligation Notes
2002	\$18,655
2003	18,655
2004	18,655
2005	18,655
2006	9,320
Total	\$83,940

**6. 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. For 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000, through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13% effective July 1, 2000, through December 31, 2000. The Township has paid all contributions required through December 31, 2001.

**7. RISK MANAGEMENT**

**Risk Pool Membership**

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

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

**Casualty Coverage**

OTARMA retains casualty risks up to \$250,000 per occurrence. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, which the General Reinsurance Corporation will reinsure.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

**Property Coverage**

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

**Financial Position**

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and report the following assets, liabilities and retained earnings at December 31:

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$22,684,383
Liabilities	<u>9,379,003</u>	<u>8,924,977</u>
Retained earnings	<u>\$14,324,773</u>	<u>\$13,759,406</u>
<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$5,011,131	\$4,156,784
Liabilities	<u>647,667</u>	<u>497,831</u>
Retained earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>

The Township also provides health insurance to elected officials and employees through a private carrier.



**STATE OF OHIO  
OFFICE OF THE AUDITOR**

**JIM PETRO, AUDITOR OF STATE**

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

Springfield Township  
Williams County  
20275 State Route 34  
Stryker, OH 43557-9429

To the Board of Trustees:

We have audited the financial statements of Springfield Township (the Township) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated June 17, 2002. We conducted our audits 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 audits 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 2001-40186-001, 2001-40186-002, and 2001-40186-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 17, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audits, 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, 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 June 17, 2002.

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

This report is intended solely 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". The signature is stylized with a large loop at the end of the last name.

**Jim Petro**  
Auditor of State

June 17, 2002



**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

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

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

**FINDING NUMBER 2001-40186-001**

**Noncompliance Citation**

Ohio Revised Code § 5705.10 states that all revenue derived from a source other than general personal property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose.

During the audit period, intergovernmental revenues were deposited into funds inconsistent with their legally restricted purpose, as follows:

Type of Revenue	Amount	Fund Which Incorrectly Received Revenue	Fund Which Should Have Received Revenue
<b>2001</b>			
Motor Vehicle License Tax	\$442	General Fund	Motor Vehicle License Tax Fund
<b>2000</b>			
Local Government Revenue Assistance	\$1,419	Gasoline Tax Fund	General Fund
Gasoline Tax	\$4,158	Motor Vehicle License Tax Fund	Gasoline Tax Fund

Ohio Revised Code § 5705.10 further provides that money paid into any fund shall be used only for the purposes for which the fund is established.

During the audit period certain funds made disbursements for items or services which were inconsistent with the legally restricted purpose of the fund, as follows:

Disbursement Purpose	Amount	Fund Which Incorrectly Made Disbursement	Fund Which Should Have Made Disbursement
<b>2001</b>			
Cemetery mowing	\$1,775	Road and Bridge Fund	General Fund
<b>2000</b>			
Installation of air conditioner at Township hall	\$1,570	Gasoline Tax Fund	General Fund
Cemetery mowing	\$1,210	Road and Bridge Fund	General Fund
Cemetery mowing	\$2,980	Motor Vehicle License Tax Fund	General Fund

Failure to properly report the revenue and disbursement activity in the Township's funds could cause management to draw incorrect conclusions regarding the Township's fiscal position. It may also allow legally restricted revenues to be spent on unallowable items or services. We recommend that the Trustees review revenue and disbursement transactions to ensure they are being posted to appropriate funds. The accompanying financial statements have been adjusted to correct material mispostings. The Township has posted material adjustments to its accounting records.

**FINDING NUMBER 2001-40186-002**

**Noncompliance Citation**

Ohio Revised Code § 5705.41(B) prohibits a subdivision from making an expenditure unless it has been properly appropriated. As noted in Finding Number 2001-40186-003, appropriations were never adopted by the Board of Trustees in 2001 or 2000; however there were carryover encumbrances for each year. Consequently, expenditures were made without appropriation authority in all funds as indicated below:

<u>Fund</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
<b>2001</b>			
General Fund	\$521	\$80,267	(\$80,746)
Capital Projects Fund		8,000	(\$8,000)
Motor Vehicle License Tax Fund		16,171	(16,171)
Gasoline Tax Fund	911	46,149	(45,238)
Road and Bridge Fund	639	43,144	(42,505)
Fire Levy Fund	931	57,997	(57,066)
Permissive Tax Fund		225	(225)
<b>2000</b>			
General Fund		80,714	(80,714)
Motor Vehicle License Tax Fund		8,749	(8,749)
Gasoline Tax Fund	102	59,917	(59,815)
Road and Bridge Fund		45,695	(45,695)
Cemetery Fund		165	(165)
Fire Levy Fund		63,885	(63,885)
Permissive Tax Fund		14,566	(14,566)

Expenditures in excess of appropriations may result in deficit spending. We recommend that expenditures and appropriations be frequently reviewed by the Trustees and the necessary adjustments be made to prevent expenditures from exceeding appropriations. These adjustments should be formally approved by the Trustees in the minutes and the Clerk should only make amendments to the Uniform Accounting Network (UAN) appropriations ledger based on these formally documented approvals.

**FINDING NUMBER 2001-40186-003**

**Noncompliance Citation**

Ohio Revised Code § 5705.38 requires an appropriation measure to be passed on or about the first day of each fiscal year. Further, Ohio Revised Code § 5705.40 provides that appropriation measures may be amended or supplemented as long as the entity complies with the same provisions of the law as are used in making the original appropriation. The Clerk entered appropriation amounts in the disbursement ledger, and made numerous appropriation amendments, without obtaining the Trustees' approval. Lack of Trustee approval for annual appropriations increases the risk that the Township may make expenditures in excess of available fund balances. Further, it does not allow the Board to adequately monitor budgeted versus actual disbursements. We recommend that the original appropriation measure be prepared by the Clerk, approved by the Trustees in the minute record, and filed with the County auditor prior to the required deadline every year. The Clerk should only make amendments to the original appropriation measure after obtaining formally documented approval of the Trustees.

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

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

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>
1999-40186-001	ORC § 5705.42, Failure to book "on-behalf-of" grant activity.	No	We reported this matter in the management letter.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**SPRINGFIELD TOWNSHIP**

**WILLIAMS 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  
JULY 9, 2002**