

**BLOOMINGGROVE TOWNSHIP
RICHLAND COUNTY**

INDEPENDENT AUDITOR'S REPORT

FOR THE YEARS ENDED
DECEMBER 31, 2003 AND DECEMBER 31, 2002



**Auditor of State
Betty Montgomery**

Board of Trustees
Bloominggrove Township
466 State Route 603 West
Shiloh, Ohio 44878

We have reviewed the Independent Auditor's Report of Bloominggrove Township, Richland County, prepared by Gary B. Fink & Associates, Inc., for the audit period January 1, 2002 through December 31, 2003. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Bloominggrove Township is responsible for compliance with these laws and regulations.

Betty Montgomery

BETTY MONTGOMERY
Auditor of State

October 25, 2004

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**BLOOMINGGROVE TOWNSHIP, OHIO
RICHLAND COUNTY
FOR THE YEARS ENDED
DECEMBER 31, 2003 AND DECEMBER 31, 2002**

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Bloominggrove Township, Richland County
466 State Route 603 West
Shiloh, OH 44878

We have audited the accompanying financial statements of Bloominggrove Township, Richland County (the Township), as of and for the years ended December 31, 2003 and December 31, 2002, as listed in the table of contents. 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 described 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 accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances and reserve for encumbrances of the Bloominggrove Township as of December 31, 2003 and December 31, 2002, and its 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 5, 2004 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations and contracts. 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.

INDEPENDENT AUDITOR'S REPORT (continued)

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 Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than those specified parties.



GARY B. FINK & ASSOCIATES, INC.
Certified Public Accountants

August 5, 2004

Bloomington Township, Ohio
Richland County
Combined Statement of Cash Receipts, Cash Disbursements and Change in Fund Cash
Balances - All Governmental Fund Types
For the Year Ended December 31, 2003

	Governmental Fund Types			Total (Memorandum Only)
	General	Special Revenue	Debt Service	
Cash Receipts				
Local Taxes	\$22,234	\$93,565	\$0	\$115,799
Intergovernmental	30,819	56,749	0	87,568
Licenses, Permits and Fees	0	2,895	0	2,895
Earnings on Investments	196	40	0	236
Miscellaneous	255	1,310	0	1,565
Total Cash Receipts	<u>53,504</u>	<u>154,559</u>	<u>0</u>	<u>208,063</u>
Cash Disbursements				
Current:				
General Government	81,615	1,575	0	83,190
Public Safety	0	101,876	0	101,876
Public Works	0	73,214	0	73,214
Health	0	4,560	0	4,560
Capital Outlay	0	9,712	0	9,712
Debt Service:				
Redemption of Principal	0	3,250	12,934	16,184
Interest and Other Fiscal Charges	0	617	1,612	2,229
Total Cash Disbursements	<u>81,615</u>	<u>194,804</u>	<u>14,546</u>	<u>290,965</u>
Excess/(Deficiency) of Cash Receipts Over/ (Under) Cash Disbursements Before Other Financing Sources/(Uses)	(28,111)	(40,245)	(14,546)	(82,902)
Other Financing Sources/(Uses)				
Proceeds From Sale of Note	40,000	25,000	0	65,000
Transfers In	0	0	14,546	14,546
Transfers Out	(14,546)	0	0	(14,546)
Total Other Financing Sources/(Uses)	<u>25,454</u>	<u>25,000</u>	<u>14,546</u>	<u>65,000</u>
Total Receipts Over/(Under) Disbursements	(2,657)	(15,245)	0	(17,902)
Fund Cash Balances, January 1, 2003	<u>7,507</u>	<u>56,288</u>	<u>0</u>	<u>63,795</u>
Fund Cash Balances, December 31, 2003	<u>\$4,850</u>	<u>\$41,043</u>	<u>\$0</u>	<u>\$45,893</u>
Reserve For Encumbrances	<u>\$23</u>	<u>\$477</u>	<u>\$0</u>	<u>\$500</u>

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

Bloomington Township, Ohio
Richland County
Combined Statement of Cash Receipts, Cash Disbursements and Change in Fund Cash
Balances - All Governmental Fund Types
For the Year Ended December 31, 2002

	Governmental Fund Types			Total (Memorandum Only)
	General	Special Revenue	Debt Service	
Cash Receipts				
Local Taxes	\$20,918	\$83,467	\$0	\$104,385
Intergovernmental	31,776	50,139	0	81,915
Licenses, Permits and Fees	0	5,736	0	5,736
Earnings on Investments	432	89	0	521
Miscellaneous	8,343	2,358	0	10,701
Total Cash Receipts	<u>61,469</u>	<u>141,789</u>	<u>0</u>	<u>203,258</u>
Cash Disbursements				
Current:				
General Government	58,994	96	0	59,090
Public Safety	0	50,648	0	50,648
Public Works	0	55,103	0	55,103
Health	138	4,187	0	4,325
Debt Service:				
Redemption of Principal	0	0	12,192	12,192
Interest and Other Fiscal Charges	0	0	2,354	2,354
Total Cash Disbursements	<u>59,132</u>	<u>110,034</u>	<u>14,546</u>	<u>183,712</u>
Excess/(Deficiency) of Cash Receipts Over/ (Under) Cash Disbursements Before Other Financing Sources/(Uses)	2,337	31,755	(14,546)	19,546
Other Financing Sources/(Uses)				
Transfers In	0	0	14,546	14,546
Transfers Out	<u>(14,546)</u>	<u>0</u>	<u>0</u>	<u>(14,546)</u>
Total Other Financing Sources/(Uses)	<u>(14,546)</u>	<u>0</u>	<u>14,546</u>	<u>0</u>
Total Receipts Over/(Under) Disbursements	(12,209)	31,755	0	19,546
Fund Cash Balances, January 1, 2002	<u>19,716</u>	<u>24,533</u>	<u>0</u>	<u>44,249</u>
Fund Cash Balances/(Deficits), December 31, 2002	<u>\$7,507</u>	<u>\$56,288</u>	<u>\$0</u>	<u>\$63,795</u>
Reserve For Encumbrances	<u>\$0</u>	<u>\$2,176</u>	<u>\$0</u>	<u>\$2,176</u>

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

Bloomington Township, Ohio
Richland County
Combined Statement of Cash Receipts, Cash Disbursements and Change in Fund Cash
Balances - Non-Expendable Trust Funds
For the Years Ended December 31, 2003 and December 31, 2002

	<u>2003</u>	<u>2002</u>
Operating Cash Receipts		
Earnings on Investments	\$10	\$15
Fund Cash Balances, January 1,	<u>973</u>	<u>958</u>
Fund Cash Balances, December 31,	<u><u>\$983</u></u>	<u><u>\$973</u></u>
Reserve For Encumbrances, December 31,	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

BLOOMINGGROVE TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2003 AND DECEMBER 31, 2002

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. Description of the Entity

Bloomingsgrove Township, Richland County, Ohio (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 and cemetery maintenance to the residents of the Township.

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 paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (ie., 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

The Township did not have any investments during the audit period.

D. Fund Accounting

The Township uses fund accounting to segregate cash that is restricted as to use. The Township classifies its funds into the following types:

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.

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:

BLOOMINGGROVE TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2003 AND DECEMBER 31, 2002

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

Gas Tax Fund – This fund is used to account for gasoline tax revenues received and used to pay for repair and maintenance of Township roads and equipment.

Motor Vehicle License Tax Fund – This fund is used to account for tax revenues received and used to pay for repair and maintenance of Township roads.

Permissive Sales Tax Fund – This fund is used to account for sales tax revenues received and used to pay for repair and maintenance of Township roads and equipment.

Debt Service Fund – This fund is used to accumulate resources for the payment of note indebtedness.

Fiduciary Fund (Trust and Agency Funds) – 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. The Township has the following significant Non-Expendable Trust Funds:

Kirkwood Trust Fund – This fund is used to record interest income earned on donated monies. Interest may only be used to pay for maintenance and repairs at the Township's cemetery.

Huston Trust Fund – This fund is used to record interest income earned on donated monies. Interest may only be used to pay for maintenance and repairs at the Township's cemetery.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations - Budgetary expenditures (disbursements and encumbrances) may not exceed appropriations at the legal 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.

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.

Encumbrances - The Ohio Revised Code requires the Township to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

BLOOMINGGROVE TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2003 AND DECEMBER 31, 2002

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

A summary of 2003 and 2002 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 Leave

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

2. **EQUITY IN POOLED CASH**

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

	<u>2003</u>	<u>2002</u>
Demand deposits	\$46,876	\$64,768

Deposits – Deposits are insured by the Federal Depository Insurance Corporation.

3. **BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2003 and December 31, 2002 was as follows:

2003 Budget vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$92,588	\$93,504	\$916
Special Revenue	164,848	179,559	14,711
Debt Service	0	14,546	14,546
Fiduciary	16	10	(6)
	<u>16</u>	<u>10</u>	<u>(6)</u>
Total	<u>\$257,452</u>	<u>\$287,619</u>	<u>\$30,167</u>

BLOOMINGGROVE TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2003 AND DECEMBER 31, 2002

3. **BUDGETARY ACTIVITY** (continued)

2003 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$59,971	\$96,184	(\$36,213)
Special Revenue	196,260	195,281	979
Debt Service	14,546	14,546	0
Fiduciary	990	0	990
Total	<u>\$271,767</u>	<u>\$306,011</u>	<u>(\$34,244)</u>

2002 Budget vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$51,509	\$61,469	\$9,960
Special Revenue	141,348	141,789	441
Debt Service	0	14,546	14,546
Fiduciary	21	15	(6)
Total	<u>\$192,878</u>	<u>\$217,819</u>	<u>\$24,941</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$72,577	\$73,678	(\$1,101)
Special Revenue	141,540	112,210	29,330
Debt Service	0	14,546	(14,546)
Fiduciary	980	0	980
Total	<u>\$215,097</u>	<u>\$200,434</u>	<u>\$14,663</u>

BLOOMINGGROVE TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2003 AND DECEMBER 31, 2002

4. **PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the 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.

Public utilities are also taxed on personal property located within the Township.

Tangible personal property tax is assessed to the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting and distributing all property taxes on behalf of the Township.

5. **DEBT**

Debt outstanding at December 31, 2003 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Key Bank	\$65,000	6.50%
First National Bank of Shelby Note	13,740	6.00%
Deere Credit, Inc.	<u>31,349</u>	4.33%
Total	<u><u>\$110,089</u></u>	

The First National Bank of Shelby Note issued in 2000 (\$50,093) was for the purchase of acquiring a backhoe and dump truck. Annual installments of \$14,546 are due through 2004, bearing 6% interest.

The \$65,000 Key Bank Note issued in 2003 was for construction of a new garage. Annual installments of \$15,903 are due through 2008, with \$7,952 due in 2009, bearing 6.5% interest.

The \$38,671 Deere Credit, Inc. Lease issued in 2003 was for the lease of a tractor. Annual installments of \$7,734 are due through 2007 with \$3,867 due in 2008, bearing 4.33% interest.

BLOOMINGGROVE TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2003 AND DECEMBER 31, 2002

5. **DEBT** (continued)

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

Year Ending December 31,	First National Bank of Shelby Note	Deere Credit, Inc.	Key Bank Note
2004	\$14,546	\$7,734	\$15,903
2005	0	7,734	15,903
2006	0	7,734	15,903
2007	0	7,734	15,903
2008	0	3,867	15,903
Thereafter	0	0	7,952
Total	<u>\$14,546</u>	<u>\$34,803</u>	<u>\$87,467</u>

6. **RETIREMENT SYSTEMS**

The Township’s employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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 2003 and 2002, OPERS members contributed 8.5% of their wages. The Township contributed an amount equal to 13.55% of participants’ gross salaries. The Township has paid all contributions required through December 31, 2003.

7. **RISK MANAGEMENT**

The Township belongs to the Ohio Governmental Risk Management Plan (the “Plan”), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services. Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member’s needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member’s deductible.

BLOOMINGGROVE TOWNSHIP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2003 AND DECEMBER 31, 2002

7. **RISK MANAGEMENT** (continued)

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member. The Township also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees
Bloominggrove Township, Richland County
466 State Route 603 West
Shiloh, OH 44878

We have audited the financial statements of Bloominggrove Township, Richland County (the Township), as of and for the years ended December 31, 2003 and December 31, 2002, and have issued our report thereon dated August 5, 2004. 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 and contracts, 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings and Questioned Costs as Finding Number 2003-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated August 5, 2004.

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. 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 operations that we consider to be material weaknesses. However, we noted matters involving the internal control over financial reporting that we have reported to management of the Township in a separate letter dated August 5, 2004.

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* (continued)

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 Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than those specified parties.



GARY B. FINK & ASSOCIATES, INC.
Certified Public Accountants

August 5, 2004

BLOOMINGGROVE TOWNSHIP
RICHLAND COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2003 AND DECEMBER 31, 2002

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected</u>	<u>Not Corrected, Partially Corrected, Significantly Different Corrective Action Taken, or Finding No Longer Valid; Explain</u>
2001-40570-001	ORC Section 5705.41(D)	No	Not Corrected

BLOOMINGGROVE TOWNSHIP
RICHLAND COUNTY

SCHEDULE OF AUDIT FINDINGS
DECEMBER 31, 2003 AND DECEMBER 31, 2002
FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED
TO BE REPORTED IN ACCORDANCE WITH GAGAS

Finding Number 2003-001

Section 5705.41(D), Revised Code, requires that no subdivision shall make any contract or order any expenditures 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 is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

Further, contracts and other orders or expenditures lacking prior certification should be null and void and no warrant shall be issued in payment of any amount due thereon. This section also provides for two “exceptions” to the above requirements:

- A. Then and Now Certificates – If no certificate is furnished as required, upon receipt of the fiscal officer’s certificate that a sufficient sum was, both at the time of the contract or order and at the time of the execution of the certificate, appropriated and free of any previous encumbrances, 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 form the receipt of such certificate.
- B. If the amount involved is less than \$1,000 (\$3,000 effective April 17, 2003), the Clerk/Treasurer may authorize payment through the Then and Now Certificate without affirmation of Board of Trustees, if such expenditure is otherwise valid.

For 28% of the expenditures tested in 2003 and 16% of the expenditures tested in 2002, the certification of the fiscal officer was not done prior to entering into the commitment. In addition, neither of the two exceptions noted above were utilized. As a result of the above, the Township could inadvertently over expend certain appropriations. Prior to entering into commitments, the certification of the fiscal officer that funds are available for expenditure needs to be done. Township employees should be informed of the above code section and be made aware that they could be held liable for payment if they do not obtain proper certification. The Township should implement the use of the Then and Now Certificate and Blanket Certificates as further permitted by the Code.



**Auditor of State
Betty Montgomery**

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BLOOMINGGROVE TOWNSHIP

RICHLAND 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
NOVEMBER 4, 2004**