



SPRINGFIELD TOWNSHIP, ROSS COUNTY

Regular Audit

For the Years Ended December 31, 2009 and 2008

J.L. UHRIG
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS





Mary Taylor, CPA

Auditor of State

Board of Trustees
Springfield Township
95 Musselman Mill Road
Chillicothe, Ohio 45601

We have reviewed the *Independent Auditor's Report* of Springfield Township, Ross County, prepared by J.L. Uhrig and Associates, Inc., for the audit period January 1, 2008 through December 31, 2009. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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. Springfield Township is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

April 16, 2010

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SPRINGFIELD TOWNSHIP, ROSS COUNTY
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Independent Auditor's Report

Board of Trustees
Springfield Township, Ross County
95 Musselman Mill Rd
Chillicothe, OH 45601

We have audited the accompanying financial statements of Springfield Township (the Township), Ross County as of and for the years ended December 31, 2009 and 2008. 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 of America. 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 2, the Township prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Township to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2009 and 2008. Instead of the combined funds the accompanying financial statements presents for 2009 and 2008, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2009 and 2008. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statement does not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Township has elected not to reformat its statements. Since this Township does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2009 and 2008 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2009 and 2008, or its changes in financial position for the years then ended.

Board of Trustees
Springfield Township, Ross County
Independent Auditor's Report

Also, in our opinion, the financial statements referred to in the first paragraph above presents fairly, in all material respects, the combined fund cash balances of the Township, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 2 describes.

The aforementioned revision to generally accepted accounting principles also requires the Township to include Management's Discussion and Analysis for the years ended December 31, 2009 and 2008. The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 12, 2010 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. While we do not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. 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 when considering the results of our audit.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

March 12, 2010

SPRINGFIELD TOWNSHIP, ROSS COUNTY
Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances
All Governmental Fund Types
For the Year Ended December 31, 2009

	Governmental Fund Types					Totals
	General	Special Revenue	Debt Service	Capital Projects	Permanent Fund	
<u>Cash Receipts:</u>						
Local Taxes	\$38,267	\$137,314	\$30,158	\$0	\$0	\$205,739
Intergovernmental	48,309	146,549	0	27,000	0	221,858
Earnings on Investments	7,862	180	16	0	25	8,083
Other Revenue	73	15,201	0	0	0	15,274
Total Cash Receipts	94,511	299,244	30,174	27,000	25	450,954
<u>Cash Disbursements:</u>						
<i>Current:</i>						
General Government	92,596	72,395	0	0	0	164,991
Public Safety	0	34,531	0	0	0	34,531
Public Works	623	116,205	0	0	0	116,828
Health	7,634	0	0	0	0	7,634
Capital Outlay	0	13,955	0	27,000	0	40,955
<i>Debt Service:</i>						
Redemption of Principal	0	0	25,700	0	0	25,700
Interest and Fiscal Charges	0	0	4,448	0	0	4,448
Total Cash Disbursements	100,853	237,086	30,148	27,000	0	395,087
Total Cash Receipts Over/(Under) Cash Disbursements	(6,342)	62,158	26	0	25	55,867
Fund Cash Balances, January 1	122,335	182,240	37	0	2,146	306,758
Fund Cash Balances, December 31	\$115,993	\$244,398	\$63	\$0	\$2,171	\$362,625

See accompanying notes to the financial statements.

SPRINGFIELD TOWNSHIP, ROSS COUNTY
Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances
All Governmental Fund Types
For the Year Ended December 31, 2008

	Governmental Fund Types					Totals
	General	Special Revenue	Debt Service	Capital Projects	Permanent Fund	
<u>Cash Receipts:</u>						
Local Taxes	\$41,231	\$153,253	\$31,219	\$0	\$0	\$225,703
Intergovernmental	51,461	152,379	0	78,850	0	282,690
Licenses, Permits, and Fees	0	5	0	0	0	5
Earnings on Investments	8,057	192	0	0	65	8,314
Other Revenue	1,042	13,225	0	0	0	14,267
Total Cash Receipts	101,791	319,054	31,219	78,850	65	530,979
<u>Cash Disbursements:</u>						
<i>Current:</i>						
General Government	104,953	50,508	0	0	0	155,461
Public Safety	0	1,589	0	0	0	1,589
Public Works	5,000	152,897	0	0	0	157,897
Health	2,875	0	0	0	0	2,875
Capital Outlay	0	65,031	0	78,850	0	143,881
<i>Debt Service:</i>						
Redemption of Principal	0	0	25,700	0	0	25,700
Interest and Fiscal Charges	0	0	5,509	0	0	5,509
Total Cash Disbursements	112,828	270,025	31,209	78,850	0	492,912
Total Cash Receipts Over/(Under) Cash Disbursements	(11,037)	49,029	10	0	65	38,067
Fund Cash Balances, January 1	133,372	133,211	27	0	2,081	268,691
Fund Cash Balances, December 31	\$122,335	\$182,240	\$37	\$0	\$2,146	\$306,758

See accompanying notes to the financial statements.

SPRINGFIELD TOWNSHIP, ROSS COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2009 and 2008

Note 1 – Reporting Entity

Springfield Township, Ross County, Ohio (the Township), is a body politic and corporate 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 also has an elected Township Fiscal Officer.

The Township provides general government services, maintenance of Township roads and bridges, cemetery maintenance, fire protection and emergency medical services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

The Township's 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. This method differs from generally accepted accounting principles because receipts are recognized when received in cash rather than when earned, and disbursements are recognized when a payment is made rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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:

General Fund: The General Fund is the general operating fund. It is used to account for all financial resources, except those required by law or contracted to be restricted.

Special Revenue Funds: These funds are used to account for proceeds from specific sources (other than 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 monies to pay for constructing, maintaining and repairing Township roads.

Road and Bridge Fund – This fund receives property tax monies to pay for maintaining constructing, maintaining and repairing Township roads.

Special Fire Fund – This fund receives property tax monies levied by the Township to pay for fire and emergency medical service protection for the Township.

Debt Service Fund: The debt service fund is used to accumulate resources for the payment of bond and note indebtedness. The Township had the following significant Debt Service Fund.

General Note Retirement – This fund receives property tax monies used to retire debt that has been incurred by the Township that is not paid from other funds.

SPRINGFIELD TOWNSHIP, ROSS COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2009 and 2008

Note 2 – Summary of Significant Accounting Policies - (continued)

Capital Project Fund: This fund is 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:

Public Works Commission Project Fund – This fund records revenues received and expenses incurred by the Ross County Engineer on behalf of the Township in connection with repaving various roads within the Township.

Community Development Block Grant (CDBG) – This fund accounts for monies received and expended on behalf of the Township.

Permanent Fund: These funds are used to account for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the Township's programs. The Township had the following permanent fund.

Cemetery Bequest Fund – This fund receives monies to be held in a nonexpendable trust by Township with earnings designated for the upkeep and/or improvements to the cemeteries within the Township.

Cash and Investments

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Certificates of deposit are valued at cost.

Budgetary Process

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

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 Ross County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year-end.

Estimated Resources: Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The Ross County Budget Commission must also certify estimated resources.

Encumbrances: The Ohio Revised Code requires the Township to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are cancelled and reappropriated in the subsequent year.

A summary of 2009 and 2008 budgetary activity appears in Note 4.

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, ROSS COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2009 and 2008

Note 2 – Summary of Significant Accounting Policies - (continued)

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.

Note 3 – Cash and Investments

The Township maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The Township had no investments at year end. The carrying amount of cash at year end was as follows:

	December 31, 2009	December 31, 2008
Demand Deposits	173,543	124,261
Certificate of Deposit	189,082	182,497
	<u>362,625</u>	<u>306,758</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation and collateralized by the financial institution's public entity deposit pool.

SPRINGFIELD TOWNSHIP, ROSS COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2009 and 2008

Note 4 – Budgetary Basis of Accounting

The Township’s budgetary activity for the years ending December 31, 2009 and December 31, 2008 was as follows:

2009 Budgeted vs. Actual Receipts

Fund Type	Receipts		Variance
	Budgeted	Actual	
General	\$91,406	\$94,511	\$3,105
Special Revenue	269,571	299,244	29,673
Debt Service	30,157	30,174	17
Capital Projects	27,000	27,000	0
Permanent	73	25	(48)
<i>Total</i>	<u>\$418,207</u>	<u>\$450,954</u>	<u>\$32,747</u>

2009 Budgeted vs. Actual Budgetary Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$126,059	\$100,853	\$25,206
Special Revenue	361,984	237,086	124,898
Debt Service	30,158	30,148	10
Capital Projects	27,000	27,000	0
Permanent	0	0	0
<i>Total</i>	<u>\$545,201</u>	<u>\$395,087</u>	<u>\$150,114</u>

SPRINGFIELD TOWNSHIP, ROSS COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2009 and 2008

Note 4 – Budgetary Basis of Accounting - (continued)

2008 Budgeted vs. Actual Receipts

Fund Type	Receipts		Variance
	Budgeted	Actual	
General	\$103,260	\$101,791	\$(1,469)
Special Revenue	281,857	319,054	32,197
Debt Service	31,219	31,219	0
Capital Project	0	78,850	78,850
Permanent	2,081	65	(2,016)
<i>Total</i>	<u>\$418,417</u>	<u>\$530,979</u>	<u>\$112,562</u>

2008 Budgeted vs. Actual Budgetary Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$128,187	\$112,828	\$15,359
Special Revenue	321,414	270,025	51,389
Debt Service	31,220	31,209	11
Capital Project	78,850	78,850	0
Permanent	0	0	0
<i>Total</i>	<u>\$559,671</u>	<u>\$492,912</u>	<u>\$66,759</u>

SPRINGFIELD TOWNSHIP, ROSS COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2009 and 2008

Note 5- Debt

Debt outstanding at December 31, 2009 was as follows:

<u>Description of Issue</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Principal Balance 12-31-08</u>	<u>Issued in 2009</u>	<u>Retired In 2009</u>	<u>Principal Balance 12-31-09</u>
<i>General Obligation Note</i>						
Dump Truck	2004	3.83%	\$41,023	\$0	\$8,200	\$32,823
Emergency Squad	2004	4.1%	37,500	0	12,500	25,000
Road Contract	2005	4.50%	30,000	0	5,000	25,000
	Total		<u>\$108,523</u>	<u>\$0</u>	<u>\$25,700</u>	<u>\$82,823</u>

Debt outstanding at December 31, 2008 was as follows:

<u>Description of Issue</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Principal Balance 12-31-07</u>	<u>Issued in 2008</u>	<u>Retired In 2008</u>	<u>Principal Balance 12-31-08</u>
<i>General Obligation Note</i>						
Dump Truck	2004	3.83%	\$49,223	\$0	\$8,200	\$41,023
Emergency Squad	2004	4.1%	50,000	0	12,500	37,500
Road Contract	2005	4.50%	35,000	0	5,000	30,000
	Total		<u>\$134,223</u>	<u>\$0</u>	<u>\$25,700</u>	<u>\$108,523</u>

In March 2004, the Township issued a general obligation note in the amount of \$73,800 to purchase a dump truck.

In August 2004, the Township issued a general obligation note in the amount of \$100,000 to purchase an emergency squad vehicle.

In November 2005, the Township issued a general obligation note in the amount of \$45,000 to pay for a road paving contract.

The general obligation notes are supported by the full faith and credit of the Township and are payable from unvoted property tax receipts to the extent that other resources are not available to meet annual principal and interest payments.

SPRINGFIELD TOWNSHIP, ROSS COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2009 and 2008

Note 5- Debt (Continued)

Year Ended December 31:	2004 Dump Truck		2004 Squad		2005 Road Contract		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$8,200	\$1,256	\$12,500	\$1,025	\$5,000	\$1,125	\$25,700	\$3,406
2011	8,200	942	12,500	514	5,000	900	25,700	2,356
2012	8,200	930	0	0	5,000	677	13,200	1,607
2013	8,223	314	0	0	5,000	450	13,223	764
2014	0	0	0	0	5,000	225	5,000	225
Total	\$32,823	\$3,442	\$25,000	\$1,539	\$25,000	\$3,377	\$82,823	\$8,358

Note 6 – Property Taxes

Real property taxes become a lien on January 1 proceeding 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 semi-annual payments, the first half is due December 31, and 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 April 30.

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

The full tax rate for all Township operations for the years ended December 31, 2009 and 2008 was \$7.90 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2009 and 2008 property tax receipts were based are as follows:

	2009	2008
Real Property		
Residential & Agricultural	\$36,171,120	\$34,879,530
Commercial/Industrial/Mineral	12,791,810	11,613,280
Tangible Personal Property	479,870	2,764,150
Public Utility	2,985,510	3,173,530
Total Assessed Value	<u>52,428,310</u>	<u>50,630,490</u>

SPRINGFIELD TOWNSHIP, ROSS COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2009 and 2008

Note 7 – Risk Management

OTARM A Financial Data
As of December 31, 2008 and 2007

<u>Casualty Coverage</u>	<u>2008</u>	<u>2007</u>
Assets	\$31,990,965	\$33,220,168
Liabilities	<u>(11,258,865)</u>	<u>(12,121,659)</u>
Net Assets - Unrestricted	<u>\$20,732,100</u>	<u>\$21,098,509</u>

<u>Property Coverage</u>		
Assets	\$8,746,775	\$9,990,535
Liabilities	<u>(1,722,953)</u>	<u>(1,236,178)</u>
Net Assets - Unrestricted	<u>\$7,023,822</u>	<u>\$8,754,357</u>

Number of Members	950	950
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Unpaid claims to be billed	2008	2009
	Approx. \$10.9 million	Approx. \$11.6 million

The Pool’s membership remained constant at 950 members in 2007 and 2008.

The Pool uses reinsurance and excess risk-sharing arrangements to reduce its exposure to loss. These agreements permit recovery of a portion of its claims from reinsurers and a risk-sharing pool; however, they do not discharge the Pool’s primary liability for such payments. The Pool is a member of American Public Entity Excess Pool (“APEEP”), which is also administered by ARPCO. APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, the Pool retains insured risks up to an amount specified in the contracts. (At December 31, 2008 the Pool retained \$350,000 for casualty claims and \$100,000 for property claims). The Board of Directors and ARPCO periodically review the financial strength of the Pool and other market conditions to determine the appropriate level of risk the Pool will retain.

SPRINGFIELD TOWNSHIP, ROSS COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2009 and 2008

Note 8 – Retirement Systems

The Township's employees belong to the Public Employees Retirement System (OPERS). OPERS is a cost sharing, multiple-employer plan. The plan provides retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2009 and 2008, members contributed 10% of their gross salaries. The Township contributed an amount equal to 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2009.

**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Required by
Government Auditing Standards**

Board of Trustees
Springfield Township, Ross County
95 Musselman Mill Rd
Chillicothe, OH 45601

We have audited the accompanying financial statements of Springfield Township, Ross County, Ohio (the Township), as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated March 12, 2010, wherein we noted that the Township followed accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. 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 of America.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could directly and materially affect 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Board of Trustees
Springfield Township, Ross County
Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Required by
Government Auditing Standards

We did note certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated March 12, 2010.

We intend this report solely for the information and use of the Board of Trustees and management, and is not intended to be and should not be used by anyone other than these specified parties.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

March 12, 2010



Mary Taylor, CPA
Auditor of State

SPRINGFIELD TOWNSHIP

ROSS 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
MAY 6, 2010**