

NORTHFIELD CENTER TOWNSHIP

SUMMIT COUNTY, OHIO

AUDIT REPORT

For the Years Ended December 31, 2013 and 2012





Dave Yost • Auditor of State

Township Trustees
Northfield Center Township
9546 Brandywine Road
Northfield Center, Ohio 44067

We have reviewed the *Independent Auditors' Report* of Northfield Center Township, Summit County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2012 through December 31, 2013. 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. Northfield Center Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

September 9, 2014

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**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY**

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INDEPENDENT AUDITORS' REPORT

Northfield Center Township
Summit County
9546 Brandywine Road
Northfield Center, Ohio 44067

To the Township Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the Northfield Center Township, Summit County, (the Township) as of and for the years ended December 31, 2013 and 2012.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the Township prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2013 and 2012, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Northfield Center Township, Summit County as of December 31, 2013 and 2012, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2014, 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 grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



CHARLES E. HARRIS & ASSOCIATES, INC.

July 28, 2014

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Property and Other Local Taxes	\$ 325,519	\$ 710,072	\$ 1,035,591
Charges for Services	-	280,794	280,794
Licenses, Permits and Fees	6,940	-	6,940
Fines and Forfeitures	8,479	-	8,479
Intergovernmental	377,339	254,427	631,766
Earnings on Investments	3,144	87	3,231
Miscellaneous	8,210	10,032	18,242
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	729,631	1,255,412	1,985,043
Cash Disbursements:			
Current:			
General Government	108,075	-	108,075
Public Safety	262,533	270,137	532,670
Public Works	20,541	20,895	41,436
Health	81,225	-	81,225
Personal Services	140,474	214,160	354,634
Conservation - Recreation	6,978	-	6,978
Other	3,969	14,519	18,488
Capital Outlay	4,132	-	4,132
Supplies and Materials	15,606	108,095	123,701
Contract Services	19,407	347,671	367,078
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	662,940	975,477	1,638,417
Total Receipts Over Disbursements	66,691	279,935	346,626
Other Financing Receipts (Disbursements):			
Transfers In	-	14,800	14,800
Transfers (Out)	(14,800)	-	(14,800)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts (Disbursements)	(14,800)	14,800	-
Net Change in Fund Cash Balances	51,891	294,735	346,626
Fund Cash Balances, January 1	2,217,984	1,728,551	3,946,535
Fund Cash Balances, December 31			
Nonspendable	3,063	-	3,063
Restricted	-	2,023,286	2,023,286
Assigned	69,677	-	69,677
Unassigned	2,197,135	-	2,197,135
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$ 2,269,875	\$ 2,023,286	\$ 4,293,161

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND CASH BALANCES - AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Agency Fund</u>
Non-Operating (Disbursements)	
Builder Bond Deposits Disbursements	\$ (300)
Total Non-Operating Cash (Disbursements)	(300)
Fund Cash Balances, January 1	<u>35,442</u>
Fund Cash Balances, December 31	<u>\$ 35,142</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Northfield Center Township, Summit County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides general government services, road and bridge maintenance, fire protection and emergency medical services. Fire and ambulance services are provided by the Northfield Center-Sagamore Hills Joint Fire District for both townships (See Note 7). The Township contracts with the Summit County Sheriff for police protection.

Joint Ventures:

A joint venture is a legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility. The Township participates in the Northfield Center Township - Macedonia Joint Economic Development District (JEDD) and the Northfield Center Sagamore Hills Joint Fire District. Note 7 to the financial statements, provides additional information on these entities.

The Township participates in one jointly governed organization and one public entity risk pool. Notes 6 and 8 to the financial statements provide additional information for these entities.

Jointly Governed Organizations:

North Hills Water District

Public Entity Risk Pool:

Ohio Township Association Risk Management Authority

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

C. Deposits 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.

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Repurchase agreements and STAR Ohio are recorded at share value reported by the financial institutions and the Treasurer of State, 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 reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from private-purpose 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.

Police District Fund - This fund receives property tax and other revenue to operate and maintain the Township's policing services. The Township contracts with the Summit County Sheriff's department for services.

Fire and EMS Services Fund - This fund receives charges for services and other revenue to provide fire and EMS services to the Township.

3. Fiduciary Funds

Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Township's own programs.

The Township does not have any trust funds.

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Township disburses these funds as directed by the individual, organization or other government. The Township has the following agency fund:

Cash Performance Bond Fund - This fund is used to account for builder completion bonds required of contractors constructing new housing units in the Township and some other miscellaneous deposits required by Township resolution. The cash bonds are submitted to the Township and held until respective activity is completed and approved by the Township Zoning Inspector.

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

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

A summary of 2013 budgetary activity appears in Note 3.

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

3. Committed

Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. Property, Plant and Equipment

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

H. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 2 - EQUITY IN POOLED DEPOSITS AND INVESTMENTS

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

	2013
Demand deposits	\$ 70,045
Investments:	
STAR Ohio	1,573,258
Repurchase agreements	2,685,000
Total investments	4,258,258
Total deposits and investments	\$ 4,328,303

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

Investments: The Township's financial institution transfers securities to the Township's agent to collateralize repurchase agreements. Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

NOTE 3 - BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2013 follows:

2013 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 608,274	\$ 729,631	\$ 121,357
Special Revenue	1,234,410	1,270,212	35,802
Total	\$ 1,842,684	\$ 1,999,843	\$ 157,159

2013 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 2,311,382	\$ 747,417	\$ 1,563,965
Special Revenue	2,628,117	1,060,173	1,567,944
Total	\$ 4,939,499	\$ 1,807,590	\$ 3,131,909

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 4 - PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, 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.

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

NOTE 5 - RETIREMENT SYSTEMS

The Township's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2013, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2013.

NOTE 6 - RISK MANAGEMENT

The Township is exposed to various risks of property and casualty losses, and injuries to employees.

The Township insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

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. York Risk Pooling Services, Inc. (formally known as American Risk Pooling Consultants, Inc.) York functions as the administrator of the Pool and provides underwriting claims, loss control, risk management, and reinsurance services for the Pool. Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

The Pool is a member of American Public Entity Excess Pool (APEEP), which is also administered by York. APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, OTARMA retains insured risks up to an amount specified in the contracts. At December 31, 2013, OTARMA retained \$350,000 for casualty claims and \$250,000 for property claims.

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

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 6 - RISK MANAGEMENT - (Continued)

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2013 and 2012:

	2013	2012
Assets	\$ 34,954,286	\$ 34,771,270
Liabilities	(8,486,363)	(9,355,082)
Net Position	<u>\$ 26,467,923</u>	<u>\$ 25,416,188</u>

At December 31, 2013 and 2012, respectively, the liabilities above include approximately \$7.9 and \$8.7 million of estimated incurred claims payable. The assets above also include approximately \$7.4 and \$7.8 million of unpaid claims to be billed to approximately 948 member governments in the future, as of December 31, 2013 and 2012, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2013, the Township's share of these unpaid claims collectible in future years is approximately \$18,000.

Based on discussions with OTARMA, the expected rates OTARMA charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to OTARMA for each year of membership.

Contributions to OTARMA	
2013	2012
\$33,533	\$36,288

After one year of membership, a member may withdraw on the anniversary of the date of joining OTARMA, if the member notifies OTARMA in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 7 - JOINT VENTURES

A. Northfield Center Township - Macedonia Joint Economic Development District (JEDD)

The Township participates in the Northfield Center Township-Macedonia Joint Economic Development District (JEDD), which is a statutorily created subdivision of the State. The purpose of the JEDD is to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people of the State, the Township and the City. The Township and the City shall work together to provide water, sewer, street lighting, roads, sidewalks and other local services to the area. These services are funded by a percentage of income tax revenue. The Board of Directors is comprised of six members three from the Township (the three Township Trustees) and three from the City (the Mayor and two Council members). The Board was responsible for the adoption of an annual budget for the JEDD, estimating revenue and expense of the JEDD and establishing the distribution of income tax revenue. Financial information can be obtained by writing to the Northfield Center Township - Macedonia Joint Economic Development District, 9691 Valley View Road, Macedonia, Ohio 44056.

B. Northfield Center Township - Sagamore Hill Joint Fire District

The Township entered into an agreement with Sagamore Hills Township to form the Northfield Center-Sagamore Hills Joint Fire District (The District) that became operational on July 1, 2010. The purpose is to provide fire and emergency medical/ambulance services to the citizens of Sagamore Hills Township and Northfield Center Township. The governing board is comprised of the Trustees of Sagamore Hills Township and Trustees of Northfield Center Township, (six members). The Fire District is funded jointly by both Townships. Financial information can be obtained by writing to the Northfield Center-Sagamore Hill Joint Fire District, 60 West Aurora Road, Northfield Center Ohio, 44067.

NOTE 8 - JOINTLY GOVERNED ORGANIZATION

The North Hills Water District (the District) is a jointly governed organization established to provide for the construction and maintenance of water transmission lines to residents of Northfield Center Township and Sagamore Hills Township. The water is provided by the City of Cleveland. The seven member District Board consists of three appointed members of each Township and one member appointed alternately by the Townships. The Board is responsible for exercising control over the District's operations, including budgeting, appropriating and contracting and hiring personnel. All of the District's revenues are derived from property taxes assessed on the property of the Township's residents. Financial information can be obtained by writing to the North Hills Water District, 253 West Aurora Road, Northfield Center, Ohio 44067.

NOTE 9 - RELATED PARTY TRANSACTION

Trustee Richard Reville is the owner of the Reville Tire Company. In 2013, the Township disbursed \$10,805 to his company for services rendered.

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Property and Other Local Taxes	\$ 314,798	\$ 696,374	\$ 1,011,172
Charges for Services	-	277,530	277,530
Licenses, Permits and Fees	9,510	-	9,510
Fines and Forfeitures	8,558	-	8,558
Intergovernmental	549,915	197,095	747,010
Earnings on Investments	3,848	15	3,863
Miscellaneous	4,932	6,810	11,742
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	891,561	1,177,824	2,069,385
Cash Disbursements:			
Current:			
General Government	110,279	-	110,279
Public Safety	255,817	202,142	457,959
Public Works	18,128	22,932	41,060
Health	82,127	-	82,127
Personal Services	133,541	279,919	413,460
Conservation - Recreation	31,564	-	31,564
Other	14,438	9,721	24,159
Capital Outlay	3,468	-	3,468
Supplies and Materials	40,158	203,612	243,770
Contract Services	85,645	484,405	570,050
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	775,165	1,202,731	1,977,896
Total Receipts Over (Under) Disbursements	116,396	(24,907)	91,489
Other Financing Receipts (Disbursements):			
Transfers In	-	748	748
Transfers (Out)	(748)	-	(748)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts (Disbursements)	(748)	748	-
Net Change in Fund Cash Balances	115,648	(24,159)	91,489
Fund Cash Balances, January 1	2,102,336	1,752,710	3,855,046
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31			
Nonspendable	3,063	-	3,063
Restricted	-	1,728,551	1,728,551
Assigned	85,540	-	85,540
Unassigned	2,129,381	-	2,129,381
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$ 2,217,984	\$ 1,728,551	\$ 3,946,535

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND CASH BALANCES - AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	Agency Fund
Non-Operating Receipts (Disbursements)	
Builder Bond Deposits	\$ 150
Builder Bond Deposits Disbursements	(6,326)
Total Non-Operating Cash Receipts (Disbursements) .	(6,176)
Fund Cash Balances, January 1	41,618
Fund Cash Balances, December 31	\$ 35,442

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Northfield Center Township, Summit County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides general government services, road and bridge maintenance, fire protection and emergency medical services. Fire and ambulance services are provided by the Northfield Center-Sagamore Hills Joint Fire District for both townships (See Note 7). The Township contracts with the Summit County Sheriff for police protection.

Joint Ventures:

A joint venture is a legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility. The Township participates in the Northfield Center Township - Macedonia Joint Economic Development District (JEDD) and the Northfield Center Sagamore Hills Joint Fire District. Note 7 to the financial statements, provides additional information on these entities.

The Township participates in one jointly governed organization and one public entity risk pool. Notes 6 and 8 to the financial statements provides additional information for these entities.

Jointly Governed Organizations:

North Hills Water District

Public Entity Risk Pool:

Ohio Township Association Risk Management Authority

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

C. Deposits 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.

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Repurchase agreements and STAR Ohio are recorded at share value reported by the financial institutions and the Treasurer of State, 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 reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from private-purpose 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.

Police District Fund - This fund receives property tax and other revenue to operate and maintain the Township's policing services. The Township contracts with the Summit County Sheriff's department for services.

Fire and EMS Services Fund - This fund receives charges for services and other revenue to provide fire and EMS services to the Township.

3. Fiduciary Funds

Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Township's own programs.

The Township does not have any trust funds.

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Township disburses these funds as directed by the individual, organization or other government. The Township has the following agency fund:

Cash Performance Bond Fund - This fund is used to account for builder completion bonds required of contractors constructing new housing units in the Township and some other miscellaneous deposits required by Township resolution. The cash bonds are submitted to the Township and held until respective activity is completed and approved by the Township Zoning Inspector.

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

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

A summary of 2012 budgetary activity appears in Note 3.

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

3. Committed

Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. Property, Plant and Equipment

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

H. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 2 - EQUITY IN POOLED DEPOSITS AND INVESTMENTS

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

	2012
Demand deposits	\$ (692)
Investments:	
STAR Ohio	1,572,669
Repurchase agreements	<u>2,410,000</u>
Total investments	<u>3,982,669</u>
Total deposits and investments	<u><u>\$3,981,977</u></u>

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

Investments: The Township's financial institution transfers securities to the Township's agent to collateralize repurchase agreements. Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

The negative demand deposits are due to overnight repurchase agreements.

NOTE 3 - BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2012 follows:

2012 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 558,389	\$ 891,561	\$ 333,172
Special Revenue	<u>1,241,551</u>	<u>1,178,572</u>	<u>(62,979)</u>
Total	<u><u>\$ 1,799,940</u></u>	<u><u>\$ 2,070,133</u></u>	<u><u>\$ 270,193</u></u>

2012 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 2,459,440	\$ 861,453	\$ 1,597,987
Special Revenue	<u>1,958,189</u>	<u>1,347,397</u>	<u>610,792</u>
Total	<u><u>\$ 4,417,629</u></u>	<u><u>\$ 2,208,850</u></u>	<u><u>\$ 2,208,779</u></u>

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 4 - PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, 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.

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

NOTE 5 - RETIREMENT SYSTEMS

The Township's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2012, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2012.

NOTE 6 - RISK MANAGEMENT

The Township is exposed to various risks of property and casualty losses, and injuries to employees.

The Township insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

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. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. York functions as the administrator of OTARMA and provides underwriting, claims, loss control, risk management, and reinsurance services for OTARMA. OTARMA is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides OTARMA with an excess risk-sharing program. Under this arrangement, OTARMA retains insured risks up to an amount specified in the contracts. At December 31, 2012, OTARMA retained \$350,000 for casualty claims and \$250,000 for property claims.

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

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 6 - RISK MANAGEMENT - (Continued)

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2012 (the latest information available):

	2012	2011
Assets	\$ 34,771,270	\$ 35,086,165
Liabilities	(9,355,082)	(9,718,792)
Net Position	\$ 25,416,188	\$ 25,367,373

At December 31, 2012 and 2011, respectively, the liabilities above include approximately \$8.7 and 9.1 million of estimated incurred claims payable. The assets above also include approximately \$7.9 and 8.6 million of unpaid claims to be billed to approximately 944 member governments in the future, as of December 31, 2012 and 2011, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2012, the Township's share of these unpaid claims collectible in future years is approximately \$20,000.

Based on discussions with OTARMA, the expected rates OTARMA charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to OTARMA for each year of membership.

Contributions to OTARMA	
2012	2011
\$36,288	\$19,360

After one year of membership, a member may withdraw on the anniversary of the date of joining OTARMA, if the member notifies OTARMA in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 7 - JOINT VENTURES

A. Northfield Center Township - Macedonia Joint Economic Development District (JEDD)

The Township participates in the Northfield Center Township-Macedonia Joint Economic Development District (JEDD), which is a statutorily created subdivision of the State. The purpose of the JEDD is to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people of the State, the Township and the City. The Township and the City shall work together to provide water, sewer, street lighting, roads, sidewalks and other local services to the area. These services are funded by a percentage of income tax revenue. The Board of Directors is comprised of six members three from the Township (the three Township Trustees) and three from the City (the Mayor and two Council members). The Board was responsible for the adoption of an annual budget for the JEDD, estimating revenue and expense of the JEDD and establishing the distribution of income tax revenue. Financial information can be obtained by writing to the Northfield Center Township - Macedonia Joint Economic Development District, 9691 Valley View Road, Macedonia, Ohio 44056.

B. Northfield Center Township - Sagamore Hill Joint Fire District

The Township entered into an agreement with Sagamore Hills Township to form the Northfield Center-Sagamore Hills Joint Fire District (The District) that became operational on July 1, 2010. The purpose is to provide fire and emergency medical/ambulance services to the citizens of Sagamore Hills Township and Northfield Center Township. The governing board is comprised of the Trustees of Sagamore Hills Township and Trustees of Northfield Center Township, (six members). The Fire District is funded jointly by both Townships. Financial information can be obtained by writing to the Northfield Center-Sagamore Hill Joint Fire District, 60 West Aurora Road, Northfield Center Ohio, 44067.

NOTE 8 - JOINTLY GOVERNED ORGANIZATION

The North Hills Water District (the District) is a jointly governed organization established to provide for the construction and maintenance of water transmission lines to residents of Northfield Center Township and Sagamore Hills Township. The water is provided by the City of Cleveland. The seven member District Board consists of three appointed members of each Township and one member appointed alternately by the Townships. The Board is responsible for exercising control over the District's operations, including budgeting, appropriating and contracting and hiring personnel. All of the District's revenues are derived from property taxes assessed on the property of the Township's residents. Financial information can be obtained by writing to the North Hills Water District, 253 West Aurora Road, Northfield Center, Ohio 44067.

NOTE 9 - RELATED PARTY TRANSACTION

Trustee Richard Reville is the owner of the Reville Tire Company. In 2012, the Township disbursed \$5,093 to his company for services rendered.

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 10 – PRIOR PERIOD ADJUSTMENT

Fund balances were restated at December 31, 2011 to properly reflect the presentation of the Miscellaneous/Inheritance Tax/Interest Fund, as follows:

	General	Special Revenue	Total
Fund Balance at December 31, 2011	\$1,440,562	\$2,414,394	\$3,854,956
Adjustment for Change in Fund Structure	661,684	(661,684)	0
Adjusted Fund Balance at December 31, 2011	\$2,102,246	\$1,752,710	\$3,854,956

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS

Northfield Center Township
Summit County
9546 Brandywine Road
Northfield Center, Ohio 44067

To the Township Trustees:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Northfield Center Township, Summit County, (the Township) as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, and have issued our report thereon dated July 28, 2014, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Township 's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township 's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Township's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency in internal control. We consider finding 2013-01 to be a significant deficiency.

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, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Entity's Response to Finding

The Township's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Township's response and, accordingly, we express no opinion on it.

We also noted certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated July 28, 2014.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Charles Harris

CHARLES E. HARRIS & ASSOCIATES, INC.
July 28, 2014

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY**

**SCHEDULE OF FINDINGS
December 31, 2013 and 2012**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number: 2013-01 – Significant Deficiency

Classification of Fund

We noted the Miscellaneous/Inheritance Tax/Interest Fund was classified as a Special Revenue for reporting purposes. Based on the fund description, there is no restriction on the use of this fund balance. Per Governmental Accounting Standards Board Statement Number 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, this type of fund should be reported with the General Fund, as unassigned fund balance. This adjustment was made in the accompanying financial statements.

We recommend that management and their financial statement converter perform a detailed analysis of all funds of the Township and properly categorize them in the future.

Officials' Response:

Management was not informed of this fund categorization in the prior audit since it was not caught by Auditor of State. Management procured the services of a consultant to compile the financial statements. We feel this should have been their responsibility and should not be a significant deficiency in our audit report. Although we disagree with the deficiency in the audit report, we acknowledge the adjustment and we will take an active approach in the future and will work closely with our auditors to properly reflect funds in the proper category going forward.

**NORTHFIELD CENTER TOWNSHIP
SUMMIT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2013 AND 2012**

FINDING NUMBER	FUNDING SUMMARY	FULLY CORRECTED?	Not Corrected. Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2011-01	Improper posting of receipts	Yes	Finding No Longer Valid



Dave Yost • Auditor of State

NORTHFIELD CENTER TOWNSHIP

SUMMIT COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 23, 2014**