



Dave Yost • Auditor of State



**SANDUSKY TOWNSHIP SEWER DISTRICT  
SANDUSKY COUNTY**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Sandusky Township Sewer District  
Sandusky County  
551 Northcrest Avenue  
Fremont, Ohio 43420-9010

To the Board of Trustees:

### ***Report on the Financial Statement***

We have audited the accompanying financial statement of the cash balances, receipts and disbursements by fund type, and related notes of Sandusky Township Sewer District, Sandusky County, Ohio, (the District) as of and for the years ended December 31, 2015 and 2014.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for preparing and fairly presenting this financial statement 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 this financial statement 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 statement is 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 District's preparation and fair presentation of the financial statement 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 District'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 statement, the District prepared this financial statement 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 (GAAP), to satisfy these requirements.

Although the effects on the financial statement of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the District does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***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 statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position or cash flows of the District as of December 31, 2015 and 2014, or changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash balances of Sandusky Township Sewer District, Sandusky County, Ohio, as of December 31, 2015 and 2014, and its 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 October 12, 2016, on our consideration of the District'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 District's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State

Columbus, Ohio

October 12, 2016

**SANDUSKY TOWNSHIP SEWER DISTRICT  
SANDUSKY COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGE IN FUND BALANCE (CASH BASIS)  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

|  | <b>2015</b> | <b>2014</b> |
|--|-------------|-------------|
| <b>Operating Cash Receipts:</b>                |             |             |
| Charges for Services                           | \$624,877   | \$754,163   |
| <b>Operating Cash Disbursements:</b>           |             |             |
| Personal Services                              | 11,534      | 8,723       |
| Other Contractual Services                     | 573,285     | 643,940     |
| Office Supplies and Materials                  | 50          | 50          |
| Insurance                                      | 6,498       | 5,672       |
| <i>Total Operating Cash Disbursements</i>      | 591,367     | 658,385     |
| <i>Operating Income</i>                        | 33,510      | 95,778      |
| <b>Non-Operating Cash Receipts:</b>            |             |             |
| Local Taxes                                    | 54,460      | 49,936      |
| Special Assessments                            | 140,083     | 196,601     |
| <i>Total Non-Operating Cash Receipts</i>       | 194,543     | 246,537     |
| <b>Non-Operating Cash Disbursements:</b>       |             |             |
| Debt Service                                   | 228,819     | 228,813     |
| Miscellaneous                                  | 67          | 4,355       |
| <i>Total Non-Operating Cash Disbursements</i>  | 228,886     | 233,168     |
| <i>Net Receipts Over (Under) Disbursements</i> | (833)       | 109,147     |
| <i>Cash Balance, January 1</i>                 | 794,253     | 685,106     |
| <i>Cash Balance, December 31</i>               | \$793,420   | \$794,253   |

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

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**SANDUSKY TOWNSHIP SEWER DISTRICT  
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2015 AND 2014**

**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 for Sandusky Township Sewer District, Sandusky County, Ohio, (the District) as a body corporate and politic. There are three Board members. The Trustees are appointed by Sandusky Township. The District provides sewer services to residents of the District.

The District participates in a public entity risk pool. Note 7 to the financial statement provides additional information for this entity. This organization is the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members

The District's management believes this financial statement presents all activities for which the District is financially accountable.

**B. Accounting Basis**

This financial statement follows 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). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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).

This statement includes adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

**C. Deposits and Investments**

The District'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.

STAR Ohio is recorded at share values reported by the State Treasurer.

**D. Budgetary Process**

The Ohio Revised Code requires the Board to budget annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the function or object level of control, and appropriations may not exceed estimated resources. Appropriation Authority includes current year appropriations plus encumbrances carried over from the prior year (if any). The Board must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

**SANDUSKY TOWNSHIP SEWER DISTRICT  
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2015 AND 2014  
(Continued)**

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

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1.

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are cancelled, and re-appropriated in the subsequent year.

A summary of 2015 and 2014 budgetary activity appears in Note 3.

**E. Property, Plant, and Equipment**

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does not report these items as assets.

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

The District may invest in certificates of deposits, notes, bonds, or other obligations of the United States, or any agency or instrumentality thereof, or in obligations of the State or any political subdivision thereof.

The carrying amount of deposits and investments at December 31 was as follows:

|                                | 2015      | 2014      |
|--------------------------------|-----------|-----------|
| Demand deposits                | \$383,028 | \$384,396 |
| STAR Ohio                      | 410,392   | 409,957   |
| Total deposits and investments | \$793,420 | \$794,353 |

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

**Investments:** Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2015 and 2014 follows:

| 2015 Budgeted vs. Actual Receipts |                    |           |
|-----------------------------------|--------------------|-----------|
| Budgeted<br>Receipts              | Actual<br>Receipts | Variance  |
| \$651,000                         | \$819,420          | \$168,420 |

**SANDUSKY TOWNSHIP SEWER DISTRICT  
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2015 AND 2014  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

| 2015 Budgeted vs. Actual Budgetary Basis Expenditures |                           |            |
|---|---------------------------|------------|
| Appropriation<br>Authority                            | Budgetary<br>Expenditures | Variance   |
| \$752,750   | \$820,253                 | (\$67,503) |

| 2014 Budgeted vs. Actual Receipts |                    |          |
|-----------------------------------|--------------------|----------|
| Budgeted<br>Receipts              | Actual<br>Receipts | Variance |
| \$976,701                         | \$1,000,700        | \$23,999 |

| 2014 Budgeted vs. Actual Budgetary Basis Expenditures |                           |           |
|---|---------------------------|-----------|
| Appropriation<br>Authority                            | Budgetary<br>Expenditures | Variance  |
| \$886,018   | \$891,553                 | (\$5,535) |

Contrary to Ohio law, budgetary expenditures exceeded appropriations of the District by \$67,503 and \$5,535 for the years ended December 31, 2015 and 2014, respectively.

**4. DEBT**

Debt outstanding at December 31, 2015 was as follows:

|  | Principal   | Interest Rate |
|--|-------------|---------------|
| Ohio Water Development Authority (OWDA): |             |               |
| Loan No. 3245                            | \$1,092,418 | 4.00%         |
| Loan No. 4405                            | 628,446     | 3.75%         |
| Loan No. 5524                            | 239,484     | 0.00%         |
| Loan No. 5804                            | 291,110     | 1.00%         |
| Ohio Public Works Commission (OPWC):     |             |               |
| Loan No. CE23B                           | 42,127      | 0.00%         |
| Loan No. CE38F                           | 86,558      | 0.00%         |
| Total                                    | \$2,380,143 |               |

The OWDA Loan No. 3245 is related to the construction of Phase 1 of the District's sanitary sewer project. Phase 1 of the sanitary sewer project was completed in 2012. The District started remitting payments for this loan on January 1, 2003. Sewer revenues collateralize this loan.

The OWDA Loan No. 4405 is related to the construction of Phase 1B and 3 of the District's sanitary sewer project. Phase 1B and 3 of the sanitary sewer project was completed in 2007. The District started remitting payments for this loan on July 1, 2007. Sewer revenues collateralize this loan.

The OWDA Loan No. 5524 is related to the construction of Fangboner Road portion of the District's sanitary sewer project. The Fangboner Road portion of the sanitary sewer project was completed in 2010. The District started remitting payments for this loan on July 1, 2011. Sewer revenues collateralize this loan.

**SANDUSKY TOWNSHIP SEWER DISTRICT  
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2015 AND 2014  
(Continued)**

**4. DEBT (Continued)**

The OWDA Loan No. 5804 is related to the construction of the Whittaker Drive Lift Station. The Whittaker Drive Lift Station was completed in 2011. The District started remitting payments for this loan on January 1, 2012. Sewer revenues collateralize this loan.

The OPWC Loan NO. CE23B is related to the construction of Phase 1A of the District's sanitary sewer project. Phase 1A of the sanitary sewer project was completed in 2002. The District started remitting payments for this loan on July 1, 2003. Sewer revenues collateralize this loan.

The OPWC Loan No. CE38F is related to the construction of Phase 1B of the District's sanitary sewer project. Phase 1B of the sanitary sewer project was completed in 2007. The District started remitting payments for this loan on January 1, 2007. Sewer revenues collateralize this loan.

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

| Year ending December 31: | OWDA               |                  |                  |                  | OPWC              |                   |
|--------------------------|--------------------|------------------|------------------|------------------|-------------------|-------------------|
|                          | Loan No.<br>3245   | Loan No.<br>4405 | Loan No.<br>5524 | Loan No.<br>5804 | Loan No.<br>CE23B | Loan No.<br>CE38F |
| 2016                     | \$109,785          | \$51,423         | \$15,451         | \$12,743         | \$5,617           | \$7,869           |
| 2017                     | 111,419            | 51,423           | 15,451           | 12,743           | 5,617             | 7,869             |
| 2018                     | 113,160            | 51,423           | 15,451           | 12,743           | 5,617             | 7,869             |
| 2019                     | 115,014            | 51,423           | 15,451           | 12,743           | 5,617             | 7,869             |
| 2020                     | 116,989            | 51,423           | 15,451           | 12,743           | 5,617             | 7,869             |
| 2021-2025                | 619,376            | 257,117          | 77,253           | 63,715           | 14,042            | 39,344            |
| 2026-2030                | 198,918            | 257,117          | 77,253           | 63,715           |                   | 7,869             |
| 2031-2035                |                    | 77,135           | 7,723            | 63,715           |                   |                   |
| 2036-2040                |                    |                  |                  | 63,715           |                   |                   |
| 2041                     |                    |                  |                  | 12,743           |                   |                   |
| Total                    | <u>\$1,384,661</u> | <u>\$848,484</u> | <u>\$239,484</u> | <u>\$331,318</u> | <u>\$42,127</u>   | <u>\$86,558</u>   |

**6. RETIREMENT SYSTEM**

The District's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the Plan's retirement benefits, including postretirement healthcare and survivor and disability benefits to participants.

The Ohio Revised Code also prescribes contribution rates. For 2015 and 2014, OPERS members contributed 10%, of their gross salaries and the District contributed an amount equaling 14%, of participants' gross salaries. The District has paid all contributions required through December 31, 2015.

**7. RISK MANAGEMENT**

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

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

**SANDUSKY TOWNSHIP SEWER DISTRICT  
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2015 AND 2014  
(Continued)**

**7. RISK MANAGEMENT (Continued)**

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. York Insurance Services Group, Inc. (York) functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by York. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2015, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

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

Financial Position

PEP's financial statements (audited by other auditor's) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2014 and 2015:

|              | <u>2014</u>         | <u>2015</u>         |
|--------------|---------------------|---------------------|
| Assets       | \$35,402,177        | \$38,307,677        |
| Liabilities  | <u>(12,363,257)</u> | <u>(12,759,127)</u> |
| Net Position | <u>\$23,038,920</u> | <u>\$25,548,550</u> |

At December 31, 2014 and 2015, respectively, the liabilities above include approximately \$11.1 million and \$11.5 million of estimated incurred claims payable. The assets above also include approximately \$10.8 million and \$11.0 million of unpaid claims to be billed. The Pool's membership increased from 488 members in 2014 to 499 members in 2015. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2015, the District's share of these unpaid claims collectible in future years is approximately \$4,000.

Based on discussions with PEP, the expected rates PEP 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 PEP for each year of membership.

| <u>Contributions to PEP</u> |             |
|-----------------------------|-------------|
| <u>2014</u>                 | <u>2015</u> |
| \$5,672                     | \$6,498     |

**SANDUSKY TOWNSHIP SEWER DISTRICT  
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2015 AND 2014  
(Continued)**

**7. RISK MANAGEMENT (Continued)**

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP 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 PEP. 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.



# Dave Yost • Auditor of State

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

Sandusky Township Sewer District  
Sandusky County  
551 Northcrest Avenue  
Fremont, Ohio 43420-9010

To the Board of 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 statement of the cash balances, receipts and disbursements by fund type of Sandusky Township Sewer District, Sandusky County, Ohio, (the District) as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statement, and have issued our report thereon dated October 12, 2016 wherein we noted the District 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 District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statement, but not to the extent necessary to opine on the effectiveness of the District'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 District's financial statement. 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.

***Compliance and Other Matters***

As part of reasonably assuring whether the District's financial statement is 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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2015-001.

***Entity's Response to Findings***

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

***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 District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Dave Yost**  
Auditor of State

Columbus, Ohio

October 12, 2016



**SANDUSKY TOWNSHIP SEWER DISTRICT  
SANDUSKY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2015 AND 2014**

|   |
|---|
| <b>FINDINGS RELATED TO THE FINANCIAL STATEMENT<br/>REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b> |
|---|

**FINDING NUMBER 2015-001**

**Noncompliance Citation**

**Ohio Rev. Code § 5705.28(B)(2)** provides that a taxing unit that does not levy a tax is not a taxing unit for the purposes of Chapter 5705, but it must still comply with Ohio Revised Code sections 5705.36, 5705.38, 5705.40, 5705.41, 5705.43, 5705.44 and 5705.45. Documents prepared in accordance with the aforementioned sections are not required to be filed with the county auditor or county budget commission.

**Ohio Rev. Code § 5705.41(B)** provides that no subdivision shall make an expenditure of money unless it has been appropriated.

During 2014 and 2015 the District's expenditures exceeded the appropriation measure.

|      | Appropriations | Expenditures | Variance  |
|------|----------------|--------------|-----------|
| 2014 | \$886,018      | \$891,553    | (\$5,535) |
| 2015 | 752,750        | 820,253      | (67,503)  |

We recommend the Board approve supplemental appropriations when needed and monitor the budget to assure budgetary expenditures as within appropriations.

**Officials' Response:**

The Sandusky Township Sewer Board acknowledges that errors were made and will correct in the future.

**SANDUSKY TOWNSHIP SEWER DISTRICT  
SANDUSKY COUNTY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2015 AND 2014**

| <b>Finding Number</b> | <b>Finding Summary</b>   | <b>Status</b>       | <b>Additional Information</b>  |
|-----------------------|--|---------------------|--|
| 2013-001              | Material weakness in financial reporting due to errors in the financial statement. | Partially Corrected | Repeated as management letter recommendation.<br>Reasons for reoccurrence – Additional errors in financial reporting occurred.<br>Planned Corrective Action – The Fiscal Officer will be more diligent in posting expenditures and receipts.   |
| 2013-002              | Ohio Rev. Code 5705.28 and 5705.41(B) for expenditures exceeding appropriations.   | Not Corrected       | Repeated as Finding #2015-001 in this report.<br>Reason for reoccurrence – The Fiscal Officer is not keeping track of the expenditures versus budget amounts.<br>Planned Corrective Action – The Fiscal Officer will monitor the budget to make certain expenditures have been appropriated correctly. |



# Dave Yost • Auditor of State

**SANDUSKY TOWNSHIP SEWER DISTRICT**

**SANDUSKY 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 10, 2016**