



**BROOKFIELD TOWNSHIP
TRUMBULL COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999 - 1998



**JIM PETRO
AUDITOR OF STATE**

STATE OF OHIO

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REPORT OF INDEPENDENT ACCOUNTANTS

Brookfield Township
Trumbull County
6844 Strimbu Drive
Brookfield, Ohio 44403

To the Board of Trustees:

We have audited the accompanying financial statements of Brookfield Township, Trumbull County, Ohio, (the Township) as of and for the years ended December 31, 1999 and December 31, 1998. 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 generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Township as of December 31, 1999 and December 31, 1998, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2000 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.

This report is intended solely for the information and use of the management, the Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro
Auditor of State

June 8, 2000

BROOKFIELD TOWNSHIP
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS-
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Governmental Fund Types</u>				(Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	Total
Cash Receipts:					
Local Taxes	\$39,532	\$933,431			\$972,963
Intergovernmental	293,333	180,875			474,208
Special Assessments			13,535		13,535
Charges for Services		391,626			391,626
Fines, Licenses, and Permits		28,445			28,445
Fines and Forfeitures	11,789	21,344			33,133
Interest	33,388	2,373			35,761
Miscellaneous	4,076	81,661			85,737
Total Cash Receipts	382,118	1,639,755	13,535		2,035,408
Cash Disbursements:					
Current:					
Security of Persons and Property		1,278,820			1,278,820
Public Health Services	14,562	97,722			112,284
Leisure Time Activities	11,605				11,605
Community Environment	91,020	321,312	20,775		433,107
Contract Services		3,500			3,500
Supplies and Materials		39,376			39,376
Miscellaneous	125	318		15,875	16,318
General Government	143,302	1,993	449		145,744
Debt Service:					
Redemption of Principal			9,209		9,209
Interest			4,242		4,242
Capital Outlay	94,982	69,596			164,578
Total Cash Disbursements	355,596	1,812,637	34,675	15,875	2,218,783
Total Receipts Over/(Under) Disbursements	26,522	(172,882)	(21,140)	(15,875)	(183,375)
Other Financing Receipts/(Disbursements):					
Transfers-In		5,839	1,227	16,200	23,266
Advances-In		83,393			83,393
Transfers-Out	(23,266)				(23,266)
Advances-Out	(83,393)				(83,393)
Other Sources	616	8,400			9,016
Other Uses	(11,679)				(11,679)
Total Other Financing Receipts/(Disbursements)	(117,722)	97,632	1,227	16,200	(2,663)
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(91,200)	(75,250)	(19,913)	325	(186,038)
Fund Cash Balances January 1	286,339	279,706	118,729	1,525	686,299
Fund Cash Balances, December 31	\$195,139	\$204,456	\$98,816	\$1,850	\$500,261
Reserve for Encumbrances, December 31		\$2,214			\$2,214

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

**BROOKFIELD TOWNSHIP
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSMENTS AND CHANGES IN FUND CASH
 BALANCES - NON-EXPENDABLE TRUST FUNDS -
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	Non-Expendable Trust
Operating Cash Receipts:	
Interest	\$18
Total Operating Cash Receipts	18
Operating Cash Disbursements:	
Supplies and Materials	18
Total Operating Cash Disbursements	18
Operating Income/(Loss)	
Non-Operating Cash Receipts:	
Other Non-Operating Revenues	1,887
Total Non-Operating Cash Receipts	1,887
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	1,887
Net receipts over/(under) disbursements	1,887
Fund Cash Balances, January 1	7,794
Fund Cash Balances, December 31	\$9,681

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

BROOKFIELD TOWNSHIP
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS-
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Governmental Fund Types</u>				(Memorandum Only)
	General	Special Revenue	Capital Project	Expendable Trust	Total
Cash Receipts:					
Local Taxes	\$38,571	\$908,396			\$946,967
Intergovernmental	302,571	154,467			457,038
Special Assessments			25,036		25,036
Charges for Services		371,158			371,158
Fines, Licenses, and Permits	38,173	33,715			71,888
Fines and Forfeitures	15,738	1,330			17,068
Interest	32,575	1,323			33,898
Miscellaneous	18,266	47,412			65,678
Total Cash Receipts	445,894	1,517,801	25,036		1,988,731
Cash Disbursements:					
Current:					
Security of Persons and Property	16	1,100,041			1,100,057
Public Health Services	14,959	51,595			66,554
Leisure Time Activities	13,592				13,592
Community Environment	2,794	246,591	98,414		347,799
Contract Services		2,567			2,567
Miscellaneous		1,182		3,475	4,657
Supplies and Materials		32,010			32,010
General Government	207,704	7,561	466		215,731
Debt Service:					
Redemption of Principal			5,000		5,000
Interest			661		661
Capital Outlay	113,816	90,151			203,967
Total Cash Disbursements	352,881	1,531,698	104,541	3,475	1,992,595
Total Receipts Over/(Under) Disbursements	93,013	(13,897)	(79,505)	(3,475)	(3,864)
Other Financing Receipts/(Disbursements):					
Proceeds From Sale of Public Debt					
Sale of Notes			100,000		100,000
Other Sources	1,624	21,400			23,024
Total Other Financing Receipts/(Disbursements)	1,624	21,400	100,000		123,024
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	94,637	7,503	20,495	(3,475)	119,160
Fund Cash Balances January 1	191,702	272,203	98,234	5,000	567,139
Fund Cash Balances, December 31	\$286,339	\$279,706	\$118,729	\$1,525	\$686,299
Reserve for Encumbrances, December 31	\$960	\$16,464			\$17,424

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

BROOKFIELD TOWNSHIP
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN FUND CASH
BALANCES - NON-EXPENDABLE TRUST FUNDS -
FOR THE YEAR ENDED DECEMBER 31, 1998

	Non-Expendable Trust
Operating cash receipts:	
Interest	25
Total operating cash receipts	25
Operating cash disbursements:	
Supplies and materials	25
Total operating cash disbursements	25
Operating income/(loss)	
Non-operating cash receipts:	
Other non-operating revenues	6,331
Total non-operating cash receipts	6,331
Non-operating cash disbursements:	
Other non-operating cash disbursements	12,559
Total non-operating cash disbursements	\$12,559
Excess of receipts over/(under) disbursements before interfund transfers and advances	(6,228)
Net receipts over/(under) disbursements	(6,228)
Fund cash balances, January 1, 1998	14,021
Fund cash balances, December 31, 1998	\$7,793

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

**BROOKFIELD TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

A corporate investment account is valued at cost.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

D. Fund Accounting

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

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**BROOKFIELD TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

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

Police District Fund - This fund receives property tax money to provide police protection to the residents of the Township.

Fire District Fund - This fund receives property tax money to provide fire protections to the residents of the Township

Ambulance and Emergency Service Fund - This fund receives payments for charges for services from an ambulance/medical service that is provided by the Township.

3. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects(except those financed through enterprise or trust funds). The township had the following significant capital project fund:

Breezewood Lakes Drive Road Improvement - The township secured financing for the project through assessment or property owners.

4. Fiduciary Funds (Expendable and Non-Expendable Trust Funds)

These funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Township to maintain the corpus of the trust, the fund is classified as a non-expendable trust fund.

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the 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.

**BROOKFIELD TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 1999 and 1998 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

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

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Township.

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>1999</u>	<u>1998</u>
Demand deposits	\$509,334	\$693,484
Cemetery Bequest	<u>608</u>	<u>608</u>
Total deposits and investments	<u><u>\$509,942</u></u>	<u><u>\$694,092</u></u>

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

**BROOKFIELD TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1999 and December 31, 1998 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$365,771	\$382,734	\$16,963
Special Revenue	1,639,496	1,653,994	14,498
Capital Projects	11,000	14,762	3,762
Expendable Trust	0	16,200	16,200
Non-expendable Trust	1,059	1,905	846
Total	<u>\$2,017,326</u>	<u>\$2,069,595</u>	<u>\$52,269</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$652,110	\$390,541	\$261,569
Special Revenue	2,025,706	1,814,851	210,855
Capital Projects	23,224	34,675	(11,451)
Expendable Trust	1,525	15,875	(14,350)
Non-expendable Trust	8,843	18	8,825
Total	<u>\$2,711,408</u>	<u>\$2,255,960</u>	<u>\$455,448</u>

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$354,482	\$447,518	\$93,036
Special Revenue	1,519,328	1,539,201	19,873
Capital Projects	100,000	125,036	25,036
Expendable Trust	653		(653)
Non-expendable Trust		6,356	6,356
Total	<u>\$1,974,463</u>	<u>\$2,118,111</u>	<u>\$143,648</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$546,184	\$353,841	\$192,343
Special Revenue	1,859,775	1,548,162	311,613
Capital Projects	100,000	104,541	(4,541)
Expendable Trust	5,000	3,475	1,525
Fiduciary	14,035	12,584	1,451
Total	<u>\$2,524,994</u>	<u>\$2,022,603</u>	<u>\$502,391</u>

**BROOKFIELD TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

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

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

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

5. DEBT

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
General Obligation Notes - Fire Hall	\$359,667	5.50%
General Obligation Notes - Road Improvement	85,000	4.70%
Total	\$444,667	

The general obligation notes were issued to finance the purchase of a fire hall and a road improvement project. The notes are collateralized solely by the Township's taxing authority. Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	General Obligation Notes
2000	\$77,169
2001	76,699
2002	76,229
2003	75,759
2004	75,289
Subsequent	164,850
Total	\$545,995

**BROOKFIELD TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

6. RETIREMENT SYSTEMS

All township police officers are excluded from PFDPF. The Township's certified Fire Fighters belong to the Police and Firemen's Disability and Pension Funds (PFDPF). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1999 and 1998, members of PFDPF contributed 10% of their wages to the PFDPF. The Township contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 1999.

7. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions

The Township also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

8. COMPLIANCE

Expenditures exceeded appropriations in three funds in 1999 contrary to Ohio Revised Code Section 5705.41(B).



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

Brookfield Township
Trumbull County
6844 Strimbu Drive
Brookfield, Ohio

To the Board of Trustees:

We have audited the accompanying financial statements of Brookfield Township, Trumbull County, Ohio (the Township), as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated June 8, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings as items 1999-21178-01 through 1999-21178-003.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated June 8, 2000.

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

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

Jim Petro
Auditor of State

June 8, 2000

**BROOKFIELD TOWNSHIP
SCHEDULE OF FINDINGS**

DECEMBER 31, 1999 AND 1998

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 1999-41178-001

The Clerk of Brookfield Township is entitled to compensation based upon the budget. The Township's budget was in excess of \$2,500,000 in each year of the audit. Based upon these amounts the Clerk was entitled to the following compensation:

	Amount Allowed	Amount Drawn	Difference
1998	\$14,000	\$13,992.00	\$ (8.00)
1999	\$14,000	\$14,136.81	\$136.81

Based upon the aforementioned facts the Clerk was overpaid \$128.81 during the audit period.

Clerk Roger Paroz satisfied in full the finding on April 25, 2000 and deposited \$128.81 into the Township's depository account.

FINDING NUMBER 1999-41178-002

The Fire Chief's bi-monthly pay was incorrectly calculated during the audit period. His bi-monthly rate was calculated by multiplying his hourly rate times 2,080 hours and dividing that by 24 pay periods. In 1998 his bi-monthly rate should have been \$1,339.87. He was paid \$1,350.60 resulting in an overpayment of \$10.73 each pay. Over 24 pays the overpayment totaled \$257.52. In 1999 his bi-monthly rate should have been \$1,411.69. He was paid \$1,434.96 resulting in an overpayment of \$23.27 each pay. Over 24 pays the overpayment totaled \$558.48.

Based on the foregoing facts, a finding for recovery is hereby returned against Keith Barrett, Fire Chief and the Ohio Township Association Risk Management Company, his bonding company, jointly and severally, in the amount of eight hundred sixteen dollars and no cents (\$816.00) in favor of the Fire District Fund of Brookfield Township.

The Clerk has established an agreement with the Fire Chief to repay the finding by giving up holiday pay for seven holidays starting with Memorial Day in fiscal year 2000. His pay for these holidays equals \$824.16, which will repay the Township for the overpayment after being adjusted \$8.16.

**BROOKFIELD TOWNSHIP
SCHEDULE OF FINDINGS**

**DECEMBER 31, 1999 AND 1998
(Continued)**

FINDING NUMBER 1999-41178-003

Section 5705.41(B), Ohio Revised Code, prohibits a subdivision from making an expenditure unless it has been properly approved. Expenditures exceeded appropriations in the following funds at December 31, 1999:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
Fire District	\$342,427	\$365,405	\$22,978
Ambulance & Emergency	413,257	420,201	6,944
Economic Development	1,525	15,875	14,350



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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BROOKFIELD TOWNSHIP

TRUMBULL 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
AUGUST 8, 2000