



**MILLWOOD TOWNSHIP
GUERNSEY COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999 - 1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

MILLWOOD TOWNSHIP
GUERNSEY COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Millwood Township
Guernsey County
P.O. Box 176
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To the Board of Trustees:

We have audited the accompanying financial statements of Millwood Township, Guernsey County, Ohio (the Township), as of and for the years ended December 31, 1999 and 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 Millwood Township, Guernsey County, as of December 31, 1999 and 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 November 6, 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.

Jim Petro
Auditor of State

November 6, 2000

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**MILLWOOD TOWNSHIP
GUERNSEY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Debt Service	
Cash Receipts:				
Local Taxes	\$15,963	\$9,184	\$0	\$25,147
Intergovernmental	5,371	58,282	9,739	73,392
Earnings on Investments	274	532		806
Other Revenue	1,067	841		1,908
	<u>22,675</u>	<u>68,839</u>	<u>9,739</u>	<u>101,253</u>
Cash Disbursements:				
Current:				
General Government	19,403	6,761		26,164
Public Safety		4,266		4,266
Public Works	855	55,660		56,515
Capital Outlay	995	1,732		2,727
Debt Service - Principal and Interest			10,194	10,194
	<u>21,253</u>	<u>68,419</u>	<u>10,194</u>	<u>99,866</u>
Total Cash Disbursements	<u>21,253</u>	<u>68,419</u>	<u>10,194</u>	<u>99,866</u>
Total Cash Receipts Over/(Under) Cash Disbursement:	<u>1,422</u>	<u>420</u>	<u>(455)</u>	<u>1,387</u>
Other Financing Receipts/(Disbursements):				
Advances-In			377	377
Advances-Out	(377)			(377)
	<u>(377)</u>	<u>0</u>	<u>377</u>	<u>0</u>
Total Other Financing Receipts/(Disbursements)	<u>(377)</u>	<u>0</u>	<u>377</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	1,045	420	(78)	1,387
Fund Cash Balances, January 1	<u>7,846</u>	<u>42,057</u>	<u>78</u>	<u>49,981</u>
Fund Cash Balances, December 31	<u>\$8,891</u>	<u>\$42,477</u>	<u>\$0</u>	<u>\$51,368</u>
Reserve for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**MILLWOOD TOWNSHIP
GUERNSEY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL TYPES
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
Cash Receipts:				
Local Taxes	\$15,539	\$9,048	\$0	\$24,587
Intergovernmental	6,088	82,137	13,570	101,795
Earnings on Investments	404	163		567
Other Revenue	18	6,811		6,829
	<u>22,049</u>	<u>98,159</u>	<u>13,570</u>	<u>133,778</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	14,881	10,762		25,643
Public Works	763	57,931		58,694
Capital Outlay		1,656		1,656
Debt Service - Principal and Interest			13,492	13,492
	<u>15,644</u>	<u>70,349</u>	<u>13,492</u>	<u>99,485</u>
Total Cash Disbursements				
Excess of Cash Receipts				
Over/(Under) Cash Disbursements	6,405	27,810	78	34,293
Fund Cash Balances, January 1	1,441	14,247	0	15,688
Fund Cash Balances, December 31	<u>\$7,846</u>	<u>\$42,057</u>	<u>\$78</u>	<u>\$49,981</u>
Reserve for Encumbrances, December 31	<u>\$257</u>	<u>\$697</u>	<u>\$0</u>	<u>\$954</u>

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

**MILLWOOD TOWNSHIP
GUERNSEY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

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

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

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.

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:

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

Motor Vehicle License Tax Fund - This fund receives motor vehicle license tax money to construct, maintain, and repair Township roads.

Road and Bridge Fund - This fund receives property tax money to maintain Township roads and bridges.

**MILLWOOD TOWNSHIP
GUERNSEY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Miscellaneous Special Revenue Federal Emergency Management Agency Fund - The Township received federal and state grants to pay for repairs from damages caused by flooding.

3. Debt Service Fund

The debt service fund is used to account for the accumulation of resources for, and the payment of the general obligation notes and municipal lease. The Township had the following significant Debt Service Fund:

Bond Retirement Fund - This fund receives gasoline tax money for the repayment of note debt and the municipal lease.

D. 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.

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 forward and need not be reappropriated. The Township did not use the encumbrance method of accounting.

A summary of 1999 and 1998 budgetary activity appears in Note 3.

**MILLWOOD TOWNSHIP
GUERNSEY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. 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.

2. EQUITY IN POOLED CASH

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

	<u>1999</u>	<u>1998</u>
Demand deposits	\$51,368	\$49,981

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

3. BUDGETARY ACTIVITY

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

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$21,249	\$22,675	\$1,426
Special Revenue	55,986	68,839	12,853
Debt Service	10,000	10,116	116
Total	\$87,235	\$101,630	\$14,395

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$21,630	(\$21,630)
Special Revenue	0	68,419	(68,419)
Debt Service	0	10,194	(10,194)
Total	\$0	\$100,243	(\$100,243)

**MILLWOOD TOWNSHIP
GUERNSEY COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$20,766	\$22,049	\$1,283
Special Revenue	49,234	98,159	48,925
Debt Service	15,135	13,570	(1,565)
Total	\$85,135	\$133,778	\$48,643

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$22,058	\$15,901	\$6,157
Special Revenue	59,475	71,046	(11,571)
Debt Service	13,492	13,492	0
Total	\$95,025	\$100,439	(\$5,414)

The Township did not adopt its 1999 annual appropriation resolution and did not file such with the County Auditor.

In 1999, all the funds of the Township had expenditures which exceeded appropriations. In 1998, the Gasoline Tax and Miscellaneous Special Revenue (FEMA) Funds' had expenditures which exceeded appropriations.

All of the Township's 1999 and 1998 expenditures were not properly encumbered.

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.

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.

**MILLWOOD TOWNSHIP
GUERNSEY COUNTY**

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

5. DEBT

Debt outstanding at December 31, 1999, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Note	<u>\$3,676</u>	8.99%

The General Obligation Note was for the purchase of a dump truck to be paid from gasoline tax revenue in equal quarterly installments of \$1,643, including principal and interest. The total principal outstanding is due March 1, 2000.

6. MUNICIPAL LEASE

The Township entered into a municipal lease for the purchase of a 1999 Kubota Tractor and a Hardee Mower. The municipal lease was for \$37,556 to be paid from the debt service fund in equal quarterly installments of \$1,878. The payments in the year 1999 totaled \$3,756. Future municipal lease payments through 2005 are as follows:

<u>Year Ending December 31</u>	<u>Municipal Lease</u>
2000	\$ 7,511
2001	7,511
2002	7,511
2004	7,511
2005	<u>3,756</u>
Total	<u>\$33,800</u>

7. RETIREMENT SYSTEM

The Township's part-time employees, as well as the Board of Trustees and the Township Clerk, belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1999 and 1998, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township had unpaid 1999 contributions in the amount of \$1,320, including penalties and interest.

**MILLWOOD TOWNSHIP
GUERNSEY COUNTY**

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

8. RISK MANAGEMENT

The Township is a member of the Ohio Public Risks Insurance Agency. The Agency assumes the risk of loss up to the limits of the Township's policy. The Agency may assess supplemental premiums. The following risks are covered by the Agency:

- General liability and casualty
- Public officials' liability
- Vehicle

9. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.



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

Millwood Township
Guernsey County
P.O. Box 176
Quaker City, Ohio 43773

To the Board of Trustees:

We have audited the accompanying financial statements of Millwood Township, Guernsey County, Ohio (the Township), as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated November 6, 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 the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 1999-41030-001 through 1999-41030-004. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated November 6, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation what we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Township's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying Schedule of Findings as items 1999-41030-005 and 1999-41030-006.

Millwood Township
Guernsey County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we considered the reportable conditions described above to be material weaknesses. We also 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 November 6, 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.

Jim Petro
Auditor of State

November 6, 2000

**MILLWOOD TOWNSHIP
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 1999 AND 1998**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 1999-41030-001

Noncompliance Citation

Ohio Rev. Code Section 5705.10 states that all revenue derived from a specific source shall be credited to a special fund for the purpose for which monies were received.

In 1998, the Township Clerk recorded real estate tax monies, as stated on the County Auditor Semi-Annual Apportionment of Taxes for the General Fund, into the Road and Bridge Fund in the amount of \$2,535.55.

A finding for adjustment is hereby issued against the Road and Bridge Fund of Millwood Township in the amount of \$2,535.55, in favor of the General Fund. The Township Clerk has posted this adjustment to his records, and this adjustment is reflected in the accompanying 1998 financial statements.

FINDING NUMBER 1999-41030-002

Noncompliance Citation

Ohio Rev. Code Section 5705.38 states that on or about the first day of each fiscal year, an appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the County Budget Commission based upon the actual year end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until April 1.

The Township did not adopt its 1999 annual appropriation resolution and did not file such resolution with the County Auditor. No temporary appropriations were passed.

We recommend the Township develop procedures to ensure its annual appropriation resolution is passed prior to incurring any expenditures for the year.

FINDING NUMBER 1999-41030-003

Noncompliance Citation

Ohio Rev. Code Section 5705.41(B) prohibits a subdivision from making an expenditure unless it has been properly appropriated.

In 1999, all funds of the Township had expenditures which exceeded appropriations, since no appropriations were adopted. In 1998, the Gasoline Tax Fund and the Miscellaneous Special Revenue (FEMA) Fund had expenditures which exceeded appropriations in the amount of \$7,330 and \$10,762, respectively.

We recommend the Township develop internal control procedures to review budget versus actual statements to ensure that expenditures do exceed appropriations.

**MILLWOOD TOWNSHIP
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 1999 AND 1998
(Continued)**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

FINDING NUMBER 1999-41030-004

Ohio Rev. Code Section 5705.41(D) states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

This section also provides two "exceptions" to the above requirements:

- A. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was appropriated and free of any previous encumbrances, Township Trustees may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Township Trustees.

All of the Township's 1999 and 1998 expenditures were not properly encumbered.

We recommend the Township Clerk certify the availability of funds prior to incurring expenditures.

FINDING NUMBER 1999-41030-005

Material Weakness

The Township Clerk was holding a significant amount of checks for one to three months from the date of receipt before depositing the money with the Township's designated depository. This could cause the Township's bank account to carry negative cash balances and/or checks received could be lost or stolen.

We recommend the Township Clerk deposit money received by him with the Township's designated depository on the business day following the day of receipt or within a reasonable period of time.

**MILLWOOD TOWNSHIP
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 1999 AND 1998
(Continued)**

<p>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</p>

FINDING NUMBER 1999-41030-006

Material Weakness

Estimated receipts on the budgetary financial statements should agree to the amounts on the Amended Certificates as approved by the County Budget Commission. Appropriations should agree to the amounts on the Appropriation Resolution/Supplemental Appropriations. The estimated receipts and appropriations as entered into the Township's UAN computer system did not agree to the amounts as approved by the County Budget Commission and Township Trustees.

Estimated receipts and appropriations were overstated and/or understated. Material adjustments were made to the estimated receipts and appropriations as reflected in the accompanying notes to the financial statements.

We recommend the Township develop internal control procedures to ensure the budgetary financial statements accurately reflect estimated receipts and appropriations as approved by the County Budget Commission and the Township Trustees.

**MILLWOOD TOWNSHIP
GUERNSEY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 1999 AND 1998**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1997-41030-001	Ohio Rev. Code Section 5705.41(D) states that no subdivision shall make any contract or order any expenditure unless there is attached thereto a certificate of the fiscal officer that the amount required to meet the same has been lawfully appropriated and is free from any previous encumbrance.	No	Not corrected
1997-41030-002	Ohio Rev. Code Section 5705.10 states all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose. The Board of Trustees' salaries were paid entirely from the Gasoline Tax Fund.	Yes	Corrected. The Board passed a resolution as documented in the minutes.
1997-41030-003	Ohio Rev. Code Section 505.24(B)(2) sets forth the Township Trustees' salaries. Trustee Herschel Dodd was overpaid \$800.	No	Partially corrected. As of December 31, 1999, \$248.44 had been repaid.
1997-41030-004	Ohio Rev. Code Section 505.24(B)(2) sets forth the Township Trustees' salaries. Trustee Earl Roe was overpaid \$800.	No	Partially corrected. As of December 31, 1999, \$248.44 had been repaid.
1997-41030-005	Ohio Rev. Code Section 505.24(B)(2) sets forth the Township Trustees' salaries. Trustee Ellis Chirstman was overpaid \$800.	No	Partially corrected. As of December 31, 1999, \$233.22 had been repaid.

**MILLWOOD TOWNSHIP
GUERNSEY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 1999 AND 1998
(Continued)**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1997-41030-006	Ohio Rev. Code Section 505.60 states a township may reimburse trustees for their out-of-pocket group insurance premiums for insurance obtained elsewhere provided certain conditions are met. The Township reimbursed Trustee, Earl Roe, \$343.60 in excess of the \$2,000 approved by the Trustees.	No	Not corrected



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MILLWOOD TOWNSHIP

GUERNSEY 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
DECEMBER 14, 2000**