



**RUSHCREEK TOWNSHIP  
FAIRFIELD COUNTY**

**REGULAR AUDIT**

**DECEMBER 31, 2000 AND 1999**



**JIM PETRO  
AUDITOR OF STATE**

STATE OF OHIO



**RUSHCREEK TOWNSHIP  
FAIRFIELD COUNTY**

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STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

35 North Fourth Street  
Second Floor  
Columbus, Ohio 43215  
Telephone 614-466-3402  
800-443-9275  
Facsimile 614-728-7199  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS

Rushcreek Township  
Fairfield County  
213 Marietta Street  
Bremen, OH 43107

To the Board of Trustees:

We have audited the accompanying financial statements of Rushcreek Township, Fairfield County, Ohio, (the Township) as of and for the years ended December 31, 2000 and December 31, 1999. 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 audits.

We conducted our audits 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 audits 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 audits provide 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 Rushcreek Township, Fairfield County, as of December 31, 2000 and December 31, 1999, 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 April 19, 2001 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of 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

April 19, 2001

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**RUSHCREEK TOWNSHIP  
FAIRFIELD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$18,782	\$354,343	\$373,125
Intergovernmental	109,853	108,423	218,276
Licenses, Permits, and Fees	0	3,850	3,850
Earnings on Investments	3,298	3,298	6,596
Other Revenue	9,732	18,480	28,212
	<u>141,665</u>	<u>488,394</u>	<u>630,059</u>
<b>Total Cash Receipts</b>			
	<u>141,665</u>	<u>488,394</u>	<u>630,059</u>
<b>Cash Disbursements:</b>			
Current:			
General Government	117,942	73,911	191,853
Public Safety	0	104,201	104,201
Public Works	0	143,096	143,096
Health	7,194	0	7,194
Debt Service:			
Redemption of Principal	0	53,166	53,166
Interest and Fiscal Charges	0	5,595	5,595
Capital Outlay	4,945	18,406	23,351
	<u>130,081</u>	<u>398,375</u>	<u>528,456</u>
<b>Total Cash Disbursements</b>			
	<u>130,081</u>	<u>398,375</u>	<u>528,456</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>11,584</u>	<u>90,019</u>	<u>101,603</u>
	<u>11,584</u>	<u>90,019</u>	<u>101,603</u>
Fund Cash Balances, January 1, 2000	<u>34,227</u>	<u>122,240</u>	<u>156,467</u>
	<u>34,227</u>	<u>122,240</u>	<u>156,467</u>
<b>Fund Cash Balances, December 31, 2000</b>	<u><b>\$45,811</b></u>	<u><b>\$212,259</b></u>	<u><b>\$258,070</b></u>
	<u><b>\$45,811</b></u>	<u><b>\$212,259</b></u>	<u><b>\$258,070</b></u>
Reserve for Encumbrances, December 31, 2000	<u>\$0</u>	<u>\$0</u>	<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.

**RUSHCREEK TOWNSHIP  
FAIRFIELD COUNTY**

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

	<b>Governmental Fund Types</b>		<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	
<b>Cash Receipts:</b>			
Local Taxes	\$22,643	\$301,608	\$324,251
Intergovernmental	47,200	106,704	153,904
Licenses, Permits, and Fees	0	3,700	3,700
Earnings on Investments	3,088	2,950	6,038
Other Revenue	16,794	8,437	25,231
 Total Cash Receipts	 89,725	 423,399	 513,124
<b>Cash Disbursements:</b>			
Current:			
General Government	111,778	37,884	149,662
Public Safety	0	93,460	93,460
Public Works	0	136,880	136,880
Health	3,105	0	3,105
Debt Service:			
Redemption of Principal	0	119,165	119,165
Interest and Fiscal Charges	0	10,695	10,695
Capital Outlay	324	243,349	243,673
 Total Cash Disbursements	 115,207	 641,433	 756,640
 Total Cash Receipts Over/(Under) Cash Disbursements	 (25,482)	 (218,034)	 (243,516)
<b>Other Financing Receipts/(Disbursements):</b>			
Proceeds of Notes	0	100,000	100,000
 Total Other Financing Receipts/(Disbursements)	 0	 100,000	 100,000
 Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	 (25,482)	 (118,034)	 (143,516)
 Fund Cash Balances, January 1, 1999 (See Note 2)	 59,709	 240,275	 299,984
 <b>Fund Cash Balances, December 31, 1999</b>	 <b>\$34,227</b>	 <b>\$122,241</b>	 <b>\$156,468</b>
 Reserve for Encumbrances, December 31, 1999	 \$308	 \$390	 \$698

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



**RUSHCREEK TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Rushcreek Township, Fairfield 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, 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**

The Township had no investments during 1999 or 2000, and maintained an interest bearing checking account.

**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.

**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 Improvement Levy Fund - This fund receives levy proceeds for constructing, maintaining and repairing Township roads.

Fire Operating Levy Fund - This fund receives levy proceeds for general operations of the Township's volunteer fire department.

**RUSHCREEK TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

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

**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.

**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 re-appropriated. The Township did not encumber all commitments required by Ohio law.

A summary of 2000 and 1999 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. PRIOR PERIOD ADJUSTMENTS**

At December 31, 1999, the Township declared void several checks which were still outstanding greater than a year after being issued. The Township increased the General Fund balance to reflect one void by \$136 and increased the Special Revenue Fund Balance by \$85 to reflect the other four voided checks:

Fund Balance December 31, 1998	\$59,573	\$240,190	\$299,763
Fund Balance Adjustments	<u>136</u>	<u>85</u>	<u>221</u>
Fund Balance January 1, 1999	<u>\$59,709</u>	<u>\$240,275</u>	<u>\$299,984</u>

**RUSHCREEK TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**3. EQUITY IN POOLED CASH AND INVESTMENTS**

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

	<u>2000</u>	<u>1999</u>
Demand deposits	<u>\$258,070</u>	<u>\$156,468</u>
Total deposits	<u><u>258,070</u></u>	<u><u>156,468</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.

**4. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2000 and December 31, 1999 follows:

**2000 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$145,018	\$141,665	(\$3,353)
Special Revenue	<u>488,080</u>	<u>488,394</u>	<u>314</u>
Total	<u><u>\$633,098</u></u>	<u><u>\$630,059</u></u>	<u><u>(\$3,039)</u></u>

**2000 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$179,245	\$130,081	\$49,164
Special Revenue	<u>610,319</u>	<u>398,375</u>	<u>211,944</u>
Total	<u><u>\$789,564</u></u>	<u><u>\$528,456</u></u>	<u><u>\$261,108</u></u>

**1999 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$90,442	\$89,725	(\$717)
Special Revenue	<u>428,685</u>	<u>523,399</u>	<u>94,714</u>
Total	<u><u>\$519,127</u></u>	<u><u>\$613,124</u></u>	<u><u>\$93,997</u></u>

**RUSHCREEK TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**4. BUDGETARY ACTIVITY (Continued)**

**1999 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$150,014	\$115,515	\$34,499
Special Revenue	<u>668,875</u>	<u>641,824</u>	<u>27,051</u>
Total	<u>\$818,889</u>	<u>\$757,339</u>	<u>\$61,550</u>

**5. 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.

**6. DEBT**

At December 31, 2000, the Township had two promissory notes outstanding.

The Township issued a \$49,210 promissory note on October 10, 1996, to purchase a dump truck. This note has an interest rate of 6.00% and will mature on October 21, 2001. The note is being repaid in semi-annual installments of \$5,777, including interest and is secured by the full faith and credit of the Township.

The Township issued a \$47,552 promissory note on August 25, 1998, to purchase a backhoe. This note has an interest rate of 5.75% and will mature on October 15, 2003. The note is being repaid in annual installments of \$9,510 plus interest. A final payment of the unpaid principal balance plus accrued interest will be paid on October 15, 2003. This note is secured by the full faith and credit of the Township.

**RUSHCREEK TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**6. DEBT (Continued)**

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Bank Note (Dump Truck)	\$11,055	6%
Bank Note (Backhoe)	28,531	6%
Total	\$39,586	

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

Year ending December 31:	General Obligation Notes
2001	22,706
2002	10,604
2003	10,057
Total	\$43,367

**7. RETIREMENT SYSTEMS**

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

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries in 1999 and 10.84% of participants' gross salaries in 2000. The Township has paid all contributions required through December 31, 2000.

**8. RISK MANAGEMENT**

The Township is a member of the Ohio Township Association Risk Management Authority (the Pool). The Pool assumes the risk of loss up the limits of the Township's policy. The Pool may assess supplemental premiums. The following risks are covered by the Pool:

- General Liability
- Public Officials' liability
- Automobile Coverage
- Property Coverage

**RUSHCREEK TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**8. RISK MANAGEMENT (Continued)**

The Township also provides health insurance to its two-full time employees, one trustee, and the fire chief through private carriers. This coverage costs the Township approximately \$2,900 per month.

**9. JOINTLY GOVERNED ORGANIZATION**

**Fairfield Regional Planning Commission**

The Township appoints a person to represent the Township on the 48 member board of the Fairfield Regional Planning Commission. The Township pays a small membership fee annually of approximately \$400. The fee is based on the per capita of the Township. There is no ongoing financial interest or responsibility by the Township.



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Second Floor  
Columbus, Ohio 43215  
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800-443-9275  
Facsimile 614-728-7199  
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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Rushcreek Township  
Fairfield County  
213 Marietta Street  
Bremen, OH 43107

We have audited the accompanying financial statements of Rushcreek Township, Fairfield County, Ohio (the Township), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated April 19, 2001. We conducted our audits 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 audits and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2000-40623-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 19, 2001.

### Internal Control Over Financial Reporting

In planning and performing our audits, 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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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 judgement, 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 condition is described in the accompanying schedule of findings as item 2000-40623-002. 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 do not believe the reportable condition described above is a material weakness. 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 April 19, 2001.

Rushcreek Township  
Fairfield County  
Report on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

This report is intended for the information and use of 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

April 19, 2001



**RUSHCREEK TOWNSHIP  
FAIRFIELD COUNTY  
SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999**

<b>1. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	2000-40623-001
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**Funds Certification**

Ohio Rev. Code Section 5705.41 (D) states that no subdivision 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, the Township 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 Township's fiscal officer may authorize it to be paid without the affirmation of the Board of Trustees.

In 16% of the expenditure dollars tested in 1999 and 9% of the expenditure dollars tested in 2000, the prior certification of the clerk was not obtained at the time of incurring obligations. We recommend that the township certify availability of funds at the time the Township enters into contracts or purchase commitments.

<b>Finding Number</b>	2000-40623-002
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During 1999 and 2000, the Township paid over \$7,000 per year for four telephone accounts. One of these accounts included phone jacks located in the Clerk's office, Zoning Office, firehouse, and township barn. Both the firehouse and township barn already had other phone lines installed. During the audit period, long distance and other communication charges were reflected on all accounts with no supporting documentation, such as a long distance phone log. These conditions could result in the unauthorized use of township phone lines and payments by the Township for personal phone calls.

We recommend the Township evaluate the practicality of maintaining four phone accounts and discontinue the use of accounts which are not considered necessary to conducting Township operations. Also, we recommend that all long distance calls made from Township phone lines be recorded on a long distance phone log indicating the date, the name of the person making the call, the name and number of the person/business called, and the purpose of the phone call. This log should be approved by the Board and compared to subsequent phone bills.

**RUSHCREEK TOWNSHIP  
FAIRFIELD COUNTY**

**SCHEDULE OF PRIOR FINDINGS  
DECEMBER 31, 2000 AND 1999**

<i><b>Finding Number</b></i>	<i><b>Finding Summary</b></i>	<i><b>Fully Corrected?</b></i>	<i><b>Not Corrected/Explanation</b></i>
1998-40623-001	Finding for Recovery for Personal Phone Calls made by Clerk	Yes	
1998-40623-002	Finding for Recovery for Insurance Overpayment	Yes	
1998-40623-003	Annual mowtrim lease payment of \$12,240 made from incorrect fund	No	The Township is currently striving to correct this situation.
1998-40623-004	\$8,023 of permissive sales tax misposted to the General Fund	No	The Township is currently striving to correct this situation.
1998-40623-005	In 1997, the Township entered into a "Municipal/Governmental Lease Purchase Agreement" with John Deere Credit; this agreement contained several significant debt covenants for which the Township was not in compliance	Yes	
1998-40623-006	Ohio Rev. Code Section 5705.41 (D) Funds certification by the fiscal officer of the Township	No	The Township strives to maintain certification of the funds at the time of commitment. However, some expenditures were not certified as required by law.
1998-40623-007	During 1997 and 1998, the Township failed to recognize OPWC receipts and expenditures and debt proceeds and expenditures.	Yes	
1998-40623-008	Seventeen percent of the expenditures tested in 1997 and 1998 were accounts which were either 60, 90, or 120 days past due.	Yes	The Township has corrected this situation by 2000.
1998-40623-009	During 1997 and 1998, the Township paid over \$6,000 per year for four telephone accounts, but maintained no detailed charges or a long distance phone log to ensure calls are for a proper Township purpose.	Partially	In 1999 and 2000 the Township did begin maintaining the detailed charges included with the phone bill. The phone log has not yet been implemented.
1998-40623-010	Twenty-two percent of the expenditures tested were not supported by invoices that contained insufficient information to ascertain the goods/services purchased.	Yes	
1998-40623-011	A significant amount of expenditures were incorrectly classified on the Township's financial statements.	Yes	



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**RUSHCREEK TOWNSHIP**

**FAIRFIELD 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  
JUNE 19, 2001**