



**SALT CREEK TOWNSHIP
HOCKING COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999



**JIM PETRO
AUDITOR OF STATE**

STATE OF OHIO

SALT CREEK TOWNSHIP
HOCKING COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Salt Creek Township
Hocking County
19358 Wagner Road
Laurelville, Ohio 43135

To the Board of Trustees:

We have audited the accompanying financial statements of Salt Creek Township, Hocking County, Ohio (the Township), as of and for the years ended December 31, 2000 and 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 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 of the Township as of December 31, 2000 and 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 24, 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 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 24, 2001

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**SALT CREEK TOWNSHIP
HOCKING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
Cash Receipts:				
Local Taxes	\$20,334	\$52,509		\$72,843
Intergovernmental	23,174	100,108		123,282
Earnings on Investments	802	244	5	1,051
Other Revenue	448	21,630		22,078
	<u>44,758</u>	<u>174,491</u>	<u>5</u>	<u>219,254</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	46,259	947		47,206
Public Safety		10,500		10,500
Public Works	785	103,429		104,214
Health	950			950
Debt Service:				
Redemption of Principal		12,241		12,241
Interest and Fiscal Charges		1,505		1,505
Capital Outlay		36,632		36,632
	<u>47,994</u>	<u>165,254</u>	<u>0</u>	<u>213,248</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(3,236)</u>	<u>9,237</u>	<u>5</u>	<u>6,006</u>
Other Financing Receipts/(Disbursements):				
Proceeds from Sale of Public Debt:				
Sale of Notes		6,197		6,197
Other Sources	567			567
	<u>567</u>	<u>6,197</u>	<u>0</u>	<u>6,764</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(2,669)</u>	<u>15,434</u>	<u>5</u>	<u>12,770</u>
Fund Cash Balances, January 1	<u>9,054</u>	<u>10,502</u>	<u>258</u>	<u>19,814</u>
Fund Cash Balances, December 31	<u>\$6,385</u>	<u>\$25,936</u>	<u>\$263</u>	<u>\$32,584</u>

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

**SALT CREEK TOWNSHIP
HOCKING COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
Cash Receipts:				
Local Taxes	\$20,818	\$49,754		\$70,572
Intergovernmental	23,185	82,853		106,038
Earnings on Investments	198	649	8	855
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	44,201	133,256	8	177,465
Cash Disbursements:				
Current:				
General Government	37,906	690		38,596
Public Safety		10,235		10,235
Public Works	5,135	111,045		116,180
Miscellaneous			24	24
Debt Service:				
Redemption of Principal		12,241		12,241
Interest and Fiscal Charges		1,180		1,180
Capital Outlay	3,000	15,983		18,983
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	46,041	151,374	24	197,439
Total Cash Receipts Over/(Under) Cash Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	(1,840)	(18,118)	(16)	(19,974)
Other Financing Receipts/(Disbursements):				
Other Sources	77			77
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	77	0	0	77
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	(1,763)	(18,118)	(16)	(19,897)
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>	<hr/>
	10,817	28,620	274	39,711
Fund Cash Balances, December 31	<hr/>	<hr/>	<hr/>	<hr/>
	\$9,054	\$10,502	\$258	\$19,814

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

**SALT CREEK TOWNSHIP
HOCKING COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Salt Creek Township, Hocking 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, and fire protection.

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest earned is recognized and recorded when received.

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 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.

**SALT CREEK TOWNSHIP
HOCKING COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Fiduciary Fund

These funds are used to account for resources restricted by legally binding trust agreements. The Township had the following significant fiduciary fund:

The Cemetery Bequest Fund is used to accumulate interest for cemetery maintenance and repairs.

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, 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. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus 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 canceled, and reappropriated in the subsequent year.

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.

2. 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	\$32,584	\$19,814

Deposits are insured by the Federal Depository Insurance Corporation.

**SALT CREEK TOWNSHIP
HOCKING COUNTY**

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

3. BUDGETARY ACTIVITY

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$44,241	\$45,325	\$1,084
Special Revenue	145,724	180,688	34,964
Fiduciary	8	5	(3)
Total	<u>\$189,973</u>	<u>\$226,018</u>	<u>\$36,045</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$53,295	\$47,994	\$5,301
Special Revenue	147,326	165,254	(17,928)
Fiduciary	15	0	15
Total	<u>\$200,636</u>	<u>\$213,248</u>	<u>(\$12,612)</u>

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$38,082	\$44,278	\$6,196
Special Revenue	129,542	133,256	3,714
Fiduciary	0	8	8
Total	<u>\$167,624</u>	<u>\$177,542</u>	<u>\$9,918</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$38,489	\$46,041	(\$7,552)
Special Revenue	155,589	151,374	4,215
Fiduciary	24	24	0
Total	<u>\$194,102</u>	<u>\$197,439</u>	<u>(\$3,337)</u>

**SALT CREEK TOWNSHIP
HOCKING COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

As described in the accompanying Schedule of Findings, the Township had expenditures in excess of appropriations, made amendments to appropriations without approval, and did not obtain amended certificates of estimated resources when necessary.

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, 2000 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Notes - Truck	\$1,725	5.50%
General Obligation Notes - Backhoe	3,200	6.00%
General Obligation Notes - Tractor	26,750	5.75%
General Obligation Notes - Loader	<u>6,197</u>	6.20%
Total	<u>\$37,872</u>	

The Township issued new debt of \$6,197 during the audit period, to be repaid over a period of three years, with an annual payment of \$2,066 plus interest. The proceeds of the notes were used to purchase a loader to be used for Township road maintenance. The notes are collateralized solely by the Township's taxing authority.

The other general obligation notes were issued to finance the purchase of a truck in 1996, a backhoe in 1997, and a tractor in 1998 to be used for Township road maintenance. These notes are collateralized solely by the Township's taxing authority.

The original truck note amount was for \$8,625 for five years, with an annual payment of \$1,725 plus interest. The original backhoe note amount was for \$7,999 for five years, with an annual payment of \$1,600 plus interest. The original tractor note was for \$44,584 for five years, with an annual payment of \$8,917 plus interest.

**SALT CREEK TOWNSHIP
HOCKING COUNTY**

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

5. DEBT (Continued)

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

Year ending December 31:	Truck	Backhoe	Tractor	Loader
2001	\$1,820	\$1,792	\$10,455	\$2,450
2002		1,696	10,968	2,322
2003			11,480	2,194
Total	\$1,820	\$3,488	\$32,903	\$6,966

6. RETIREMENT SYSTEMS

The Township's elected officials and employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. The 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 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 through June 30, 2000. For the period July 1, 2000 through December 31, 2000, PERS temporarily reduced the employer's contribution rate to 8.13% of participants' gross salaries. The Township has paid all contributions required through December 31, 2000.

7. RISK MANAGEMENT

The Township belongs to the Ohio Township Association Risk Management Authority (the "OTARMA"), an unincorporated non-profit association with several governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

The Township has obtained coverage from OTARMA for the following risks:

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

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

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

Salt Creek Township
Hocking County
19358 Wagner Road
Laurelville, Ohio 43135

To the Board of Trustees:

We have audited the accompanying financial statements of Salt Creek Township, Hocking County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 24, 2001. 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 2000-40737-001 through 2000-40737-003. We also noted a certain immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated April 24, 2001.

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. However, we noted certain matters involving the internal control over financial reporting and its operation that 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. A reportable conditions is described in the accompanying Schedule of Findings as item 2000-40737-004.

Salt Creek Township
Hocking 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. We believe reportable condition 2000-40737-004 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 the management of the Township in a separate letter dated April 24, 2001.

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

April 24, 2001

**SALT CREEK TOWNSHIP
HOCKING COUNTY**

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

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2000-40737-001

Noncompliance Citation

Ohio Rev. Code Section 5705.36 allows all subdivisions to request increased and reduced amended certificates of estimated resources upon determination by the fiscal officer that revenue collected will be greater or less than the amount in the official certificate of estimated resources. An increased amended certificate must be obtained from the budget commission if the legislative authority intends to appropriate and expend the excess revenue. A reduced amended certificate must be obtained if the amount of the deficiency will reduce available resources below the current level of appropriation.

Actual receipts exceeded budgeted receipts in the Road & Bridge Fund by 19% in 1999. The Township expend 100% of the additional revenue in the Road and Bridge Fund without increasing their estimated resources. Actual receipts also exceeded budgeted receipts in the Road and Bridge Fund by 51% in 2000. The Township expended 70% of the additional revenue in the Road and Bridge Fund without increasing appropriations. The Township did not request amended certificates when it became apparent that estimated resources would be significantly greater or less than the amount in the official certificate of estimated resources for the funds listed above. Furthermore, the budgeted receipts in the revenue journal did not agree to the budgeted receipts per the amended certificate of estimated resources in the Road and Bridge, Fire, and Road District Funds in 1999, indicating adjustments had been made to the system without proper approval. Note 3 to the Financial Statements reflects the legally approved estimated amounts. This could result in expenditures being made for which resources are not available or appropriations being made when revenues have not been certified.

We recommend the Township Clerk and Board of Trustees monitor budgeted versus actual receipts monthly. Furthermore, when it becomes evident that actual receipts will be greater or less than budgeted receipts, an amended certificate should be requested from the county auditor. Finally, the budgeted receipts in the revenue ledger should match those recorded in the amended certificate of estimated resources.

FINDING NUMBER 2000-40737-002

Noncompliance Citation

Ohio Rev. Code Section 5705.40 states any appropriation measure may be amended or supplemented as long as the entity complies with the same provisions of the law as are used in making the original appropriation.

Amendments to the original appropriation measure were made to the accounting system by the Clerk since the original appropriations did not agree to the year end appropriations in the General Fund, Gasoline Fund, Road & Bridge Fund, Fire Fund and Road District Fund in 1999 or the General Fund, Road and Bridge Fund, and Road District Fund in 2000. The amendments posted to the system were not approved by the trustees in the Minute Record or filed with the county auditor. The accompanying budgetary presentation includes only appropriations the Trustees approved.

**SALT CREEK TOWNSHIP
HOCKING COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999
(Continued)**

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

FINDING NUMBER 2000-40737-002 (Continued)

This could result in appropriations being made for items which the trustees would not have approved. This could also cause appropriations to exceed estimated resources.

We recommend the Township Trustees approve all amendments to the appropriation measure and that the Township follow the same provisions of the law as used in making the original appropriation before any amendments are posted to the accounting system.

FINDING NUMBER 2000-40737-003

Noncompliance Citation

Ohio Rev. Code Section 5705.41(B) states no subdivision or taxing unit is to expend money unless it has been appropriated.

For the year ending December 31, 2000, expenditures exceeded appropriations in the following fund:

<u>Fund</u>	<u>Appropriation Authority</u>	<u>Disbursements</u>	<u>Variance</u>
Road & Bridge	\$27,435	\$63,227	(\$35,792)

For the year ending December 31, 1999, expenditures exceeded appropriations in the following funds:

<u>Fund</u>	<u>Appropriation Authority</u>	<u>Disbursements</u>	<u>Variance</u>
General	\$38,489	\$46,041	(\$7,552)
Road & Bridge	29,684	37,723	(8,039)
Road District	22,558	23,350	(792)

Expenditures also exceeded appropriations at the legal level of control in the General, Gasoline, Fire, and Road District Funds in 2000 and in the Gasoline and Fire Funds in 1999.

We recommend the Township Clerk not authorize an expenditure if the funds have not been appropriated to cover such an expenditure. In the event appropriations have not been made, but resources are available and have been certified to the County Auditor, we recommend the Township Trustees approve amending the appropriations prior to making the expenditure.

**SALT CREEK TOWNSHIP
HOCKING COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999
(Continued)**

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

FINDING NUMBER 2000-40737-004

Material Weakness - Township Financial Activity

The Township issued note debt during the audit period that was not posted to the financial records of the Township. The Township also received grants from the Hocking County Engineer and a grant from the Ohio Public Works Commission (OPWC) that was not posted to the financial records of the Township. The transactions were handled directly between the financial institution and the vendor for the debt proceeds and directly between the OPWC and the vendor for the OPWC grant. The grants from the Hocking County Engineer were for work performed by the Engineer's office for which the Township was not billed, but a revenue and expenditure should have still been recognized for the work performed. By not recording the debt and grant proceeds and related expenditures, the Township understated its financial activity for the period. Adjustments were required on the Township's financial statements to record this activity. These adjustments caused the budgetary variances to be even greater since the Township did not budget for these items.

We recommend that the Clerk record all debt and grant transactions in the records of the Township. Furthermore, we recommend the Township budget for these receipts and expenditures by obtaining an amended certificate of estimated resources and by amending appropriations when issuing debt or obtaining a grant. The Township should review the accounting guidance of Auditor of State Bulletin 2000-08.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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SALT CREEK TOWNSHIP

HOCKING 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
MAY 31, 2001**