



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



AMBOY TOWNSHIP  
FULTON COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants .....	1
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, 2001 .....	3
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 .....	4
Notes to the Financial Statements .....	5
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	11
Schedule of Findings.....	13
Schedule of Prior Audit Findings .....	16

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## REPORT OF INDEPENDENT ACCOUNTANTS

Amboy Township  
Fulton County  
2650 County Road S  
P.O. Box 172  
Metamora, Ohio 43540-0172

To the Board of Trustees:

We have audited the accompanying financial statements of Amboy Township (the Township) as of and for the years ended December 31, 2001 and 2000. 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 auditing standards generally accepted in the United States of America 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, 2001 and 2000, 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 August 6, 2002 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 the audit committee, 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". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

**Jim Petro**  
Auditor of State

August 6, 2002

**AMBOY TOWNSHIP  
FULTON 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, 2001**

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$33,094	\$140,837		\$173,931
Intergovernmental	62,784	74,651		137,435
Charges for Services		40,275		40,275
Licenses, Permits, and Fees		500		500
Earnings on Investments	7,067	668	\$1,515	9,250
Other Revenue	8,174	1,700		9,874
	<u>111,119</u>	<u>258,631</u>	<u>1,515</u>	<u>371,265</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	84,325			84,325
Public Safety		43,467		43,467
Public Works	21,904	97,649		119,553
Health		19,945		19,945
Debt Service:				
Redemption of Principal		12,000		12,000
Interest and Fiscal Charges		3,300		3,300
Capital Outlay	3,735	267,981		271,716
	<u>109,964</u>	<u>444,342</u>		<u>554,306</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>1,155</u>	<u>(185,711)</u>	<u>1,515</u>	<u>(183,041)</u>
<b>Other Financing Receipts:</b>				
Proceeds from Sale of Public Debt:				
Sale of Notes		120,000		120,000
		<u>120,000</u>		<u>120,000</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	1,155	(65,711)	1,515	(63,041)
Fund Cash Balances, January 1	<u>72,766</u>	<u>200,649</u>	<u>24,267</u>	<u>297,682</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$73,921</b></u>	<u><b>\$134,938</b></u>	<u><b>\$25,782</b></u>	<u><b>\$234,641</b></u>
Reserve for Encumbrances, December 31		<u>\$4,757</u>		<u>\$4,757</u>

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

**AMBOY TOWNSHIP  
FULTON 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>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$30,956	\$103,659		\$134,615
Intergovernmental	89,916	82,799		172,715
Charges for Services		21,000		21,000
Licenses, Permits, and Fees		500		500
Earnings on Investments	11,529	473	\$2,113	14,115
Other Revenue	3,485	2,175		5,660
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	135,886	210,606	2,113	348,605
<b>Cash Disbursements:</b>				
Current:				
General Government	105,784			105,784
Public Safety		27,671		27,671
Public Works	13,469	107,490		120,959
Health		16,653		16,653
Capital Outlay		22,807		22,807
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	119,253	174,621		293,874
Total Cash Receipts Over Cash Disbursements	16,633	35,985	2,113	54,731
Fund Cash Balances, January 1	56,133	164,664	22,154	242,951
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$72,766</u></b>	<b><u>\$200,649</u></b>	<b><u>\$24,267</u></b>	<b><u>\$297,682</u></b>

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



**AMBOY TOWNSHIP  
FULTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Amboy Township (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 road and bridge maintenance, cemetery maintenance, fire protection services 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**

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.

Certificates of deposit are valued at cost. STAR Ohio funds are recorded at share values as reported.

**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.

**AMBOY TOWNSHIP  
FULTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

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

*Fire Fund* – This fund receives property tax money and revenues from other governments to provide fire services.

**3. Fiduciary Funds (Expendable Trust Fund)**

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant fiduciary funds:

*Cemetery Bequest Fund* – This fund receives interest income which is used for cemetery improvements.

**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 reappropriated. The Township did not encumber all commitments required by Ohio law.

A summary of 2001 and 2000 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.

**AMBOY TOWNSHIP  
FULTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**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:

	2001	2000
Demand deposits	\$75,032	\$160,989
Certificates of deposit	25,783	78,173
Total deposits	100,815	239,162
 STAR Ohio	 133,826	 58,520
Total deposits and investments	\$234,641	\$297,682

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by securities specifically pledged by the financial institution to the Township.

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$99,216	\$111,119	\$11,903
Special Revenue	253,269	378,631	125,362
Fiduciary	1,400	1,515	115
Total	\$353,885	\$491,265	\$137,380

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$180,000	\$109,964	\$70,036
Special Revenue	427,000	449,099	(22,099)
Fiduciary	22,000	22,000	22,000
Total	\$629,000	\$559,063	\$69,937

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$90,248	\$135,886	\$45,638
Special Revenue	190,710	210,606	19,896
Fiduciary	900	2,113	1,213
Total	\$281,858	\$348,605	\$66,747

**AMBOY TOWNSHIP  
FULTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$148,000	\$119,253	\$28,747
Special Revenue	335,500	174,621	160,879
Fiduciary	22,000		22,000
Total	\$505,500	\$293,874	\$211,626

Contrary to Ohio Revised Code, budgetary expenditures exceeded appropriation authority in the Fire fund by \$90,956 for the year ended December 31, 2001.

**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.

**5. DEBT**

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
General Obligation Notes	108,000	5.50%

The general obligation note was issued to finance a portion of the purchase of a new fire truck. The note is 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
2002	\$29,610
2003	28,290
2004	26,970
2005	25,650
2006	12,330
Total	\$122,850

**AMBOY TOWNSHIP  
FULTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**6. RETIREMENT SYSTEMS**

All employees 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 2001 and 2000, PERS members contributed 8.5% of their wages. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Township has paid all contributions required through December 31, 2001.

**7. RISK MANAGEMENT**

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

OTARMA retains casualty risks up to \$250,000 per occurrence. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, which the General Reinsurance Corporation will reinsure.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

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

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and report the following assets, liabilities and retained earnings at December 31:

AMBOY TOWNSHIP  
FULTON COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$22,684,383
Liabilities	9,379,003	8,924,977
Retained earnings	<u>\$14,324,773</u>	<u>\$13,759,406</u>
<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$5,011,131	\$4,156,784
Liabilities	647,667	497,831
Retained earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>



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

Amboy Township  
Fulton County  
2650 County Road S  
P.O. Box 172  
Metamora, Ohio 43540-0172

To the Board of Trustees:

We have audited the accompanying financial statements of Amboy Township (the Township) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated August 6, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 2001-40126-001 through 2001-40126-004.

**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. 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 August 6, 2002.

This report is intended solely for the information and use of the audit committee, 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 stylized with a large, looping initial "J" and a horizontal line extending to the right.

**Jim Petro**  
Auditor of State

August 6, 2002



**AMBOY TOWNSHIP  
FULTON COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000**

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

**FINDING NUMBER 2001-40126-001**

**Noncompliance Citation**

Ohio Revised Code § 5705.41(D) states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

Should this requirement not be met, the section provides two exceptions which could prevent the contract from being void, which are called "then and now" certifications:

- A. Concerning contracts where the amount in question is \$1,000 or greater, the fiscal officer should present to the taxing authority of the subdivision or taxing unit a certificate stating that, at both the time the contract was made and at the time of the issuance of said certificate, a sufficient sum had been appropriated and was in the treasury or in the process of being collected and that money was free from any encumbrances. Within thirty days from the receipt of the certificate, the legislative authority may authorize a warrant for the payment of the amount due.
- B. Concerning amounts less than \$1,000, the fiscal officer must issue a certificate stating the same as in the first exception. However, the fiscal officer does not need to seek the approval of the legislative authority in order to authorize the payment of the contract.

Also, this code section states that fiscal officers may prepare so-called "regular blanket" certificates not exceeding \$5,000 against any specific line item account over a period not exceeding three months or running beyond the current fiscal year. The regular blanket certificates may, but need not, be limited to a specific vendor. Only one regular blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

In addition to regular blanket certificates, a subdivision's fiscal officer may also issue so-called "super blanket" certificates for expenditures and contracts from a specific line-item appropriation account in a specified fund for most professional services, fuel, oil, food items and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the fiscal year. More than one super blanket certificate may be outstanding at one particular time for a particular line-item appropriation account.

The Clerk did not make the proper certification of funds for 58 percent of the transactions tested during the audit period. We recommend that the Clerk certify all expenditures at the point when the contract is entered into or orders for goods or services are placed by Township officials. The certification can also be made through the use of "a regular blanket," "then and now" or "super blanket" certificates.

**FINDING NUMBER 2001-40126-002**

**Noncompliance Citation**

Ohio Revised Code § 5705.41(B) prohibits a subdivision from making an expenditure unless it has been properly appropriated. Expenditures in the amount of \$307, 956 exceeded appropriations in the amount of \$217,000 in 2001 for the Fire Fund by \$90,956. Expenditures in excess of appropriations may result in deficit spending. However, no deficit spending was noted in 2001 or 2000. We recommend that budget to actual reports be monitored by the legislative body and the Clerk request the Board of Trustees to make the necessary appropriation modifications when it appears expenditures will exceed appropriations.

**FINDING NUMBER 2001-40126-003**

**Finding for Recovery**

Ohio Revised Code § 505.60 provides that a township may reimburse trustees, the clerk, and employees for their out-of-pocket group insurance premiums for insurance obtained elsewhere if the township trustees elect not to procure a group plan and if certain conditions are met.

The Township has met the conditions by passing a resolution dated January 29, 1996, specifically stating that the township has chosen not to procure a group plan and is opting for reimbursement for premiums paid for out of pocket for health care, major medical, cancer, disability, and life.

Tom Sullivan, Trustee, has been reimbursed for health insurance premium payments, in January, April and June of 2002 for a total of \$5,598 (\$1,866 per quarter) based on copies of invoices and personal checks written. We have requested and have not been provided original documentation to substantiate the validity of these reimbursements.

In accordance with the foregoing facts, and pursuant to Ohio Revised Code § 117.28, a Finding for Recovery for public money, converted or misappropriated is hereby issued against Tom Sullivan, Trustee, and the Ohio Township Association Risk Management Authority, his bonding company, jointly and severally in the amount of five-thousand, five-hundred and ninety-eight dollars (\$5,598), and in favor of Amboy Township's General Fund.

**FINDING NUMBER 2001-40126-004**

**Noncompliance Citation**

Ohio Revised Code § 5705.10 states that money paid into a fund must be used only for the purposes for which such fund has been established.

In 2000 property insurance premium in the amount of \$ 6,639 was paid from the Fire Fund instead of the General Fund.

In 2001 and 2000 the total August rollback and homestead taxes were posted to the General Fund. The county auditor provided a breakdown to the township as to the allocation of rollback and homestead taxes between the General, Road and Bridge, Cemetery and Fire Funds. This required an adjustment for 2001 and 2000 from the General Fund of \$6,550 and \$4,962, respectively to the affected funds listed below:

**FINDING NUMBER 2001-40126-004  
 (Continued)**

Description	Amount	Affected Fund
<u>Fiscal Year 2001</u>		
Rollback and Homestead revenue posted to wrong funds.	\$ 2,310	Road and Bridge
	701	Cemetery
	3,539	Fire
<u>Fiscal Year 2000</u>		
Rollback and Homestead revenue posted to wrong funds.	\$ 2,243	Road and Bridge
	685	Cemetery
	2,034	Fire

The Clerk has made the adjustments and the adjustments are reflected in the financial statements.

**AMBOY TOWNSHIP  
FULTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2001 AND 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
1999-40126-001	Ohio Revised Code § 5705.42. State Issue II funds were not shown on the financial statements.	Yes	
1999-40126-002	Administrative Code § 117-5-11(C). The fiscal officer did not issue purchase orders and did not encumber against appropriations.	Yes	



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**AMBOY TOWNSHIP**

**FULTON 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 29, 2002**