



**Auditor of State  
Betty Montgomery**



ST. ALBANS TOWNSHIP  
LICKING COUNTY

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

St. Albans Township  
Licking County  
2585 Johnstown-Alexandria Road  
Alexandria, Ohio 43001

To the Board of Trustees:

We have audited the accompanying financial statements of St. Albans Township, Licking County, Ohio, (the Township) as of and for the years ended December 31, 2002, and December 31, 2001. 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 2001, Homestead and Rollback funds received as a result of special levies were placed in the General Fund. Ohio Rev. Code Section 5705.10 requires that all revenue that is derived from a special levy is to be credited to a special fund for the purpose for which the levy is made. Had these revenues been properly recorded in the correct funds, the effect would have been to decrease the General Fund intergovernmental revenues by \$21,213 and increase the Special Revenue fund type intergovernmental revenues by \$21,213 for 2001. At December 31, 2002 and 2001, respectively, the General Fund cash balance should be reported as \$35,875 and \$48,408, and the Special Revenue fund type cash balance be reported as \$316,296 and \$244,597.

In our opinion, except for the matter referred to in the preceding paragraph, 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, 2002, and December 31, 2001, 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 May 5, 2003, 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**BETTY MONTGOMERY**  
Auditor of State

May 5, 2003

**ST. ALBANS TOWNSHIP  
LICKING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Debt Service	
<b>Cash Receipts:</b>				
Local Taxes	\$59,073	\$348,149	\$37,975	\$445,197
Intergovernmental	192,031	102,463	5,713	300,207
Charges for Services	0	25,600	0	25,600
Licenses, Permits, and Fees	7,905	0	0	7,905
Earnings on Investments	3,135	2,090	0	5,225
Other Revenue	15,585	26,056	0	41,641
	<u>277,729</u>	<u>504,358</u>	<u>43,688</u>	<u>825,775</u>
<b>Total Cash Receipts</b>				
<b>Cash Disbursements:</b>				
Current:				
General Government	180,743	0	0	180,743
Public Safety	0	258,879	0	258,879
Public Works	0	173,234	0	173,234
Health	244	0	0	244
Conservation - Recreation	3,700	0	0	3,700
Miscellaneous	0	0	22	22
Debt Service:				
Redemption of Principal	13,210	0	4,870	18,080
Interest and Fiscal Charges	11,804	0	1,005	12,809
Capital Outlay	70,561	99,252	0	169,813
	<u>280,262</u>	<u>531,365</u>	<u>5,897</u>	<u>817,524</u>
<b>Total Cash Disbursements</b>				
Total Receipts Over/(Under) Disbursements	<u>(2,533)</u>	<u>(27,007)</u>	<u>37,791</u>	<u>8,251</u>
<b>Other Financing Receipts and (Disbursements):</b>				
Proceeds from Sale of Public Debt:				
Sale of Notes	0	88,706	0	88,706
Transfers-In	0	10,000	0	10,000
Transfers-Out	(10,000)	0	0	(10,000)
	<u>(10,000)</u>	<u>98,706</u>	<u>0</u>	<u>88,706</u>
<b>Total Other Financing Receipts/(Disbursements)</b>				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(12,533)</u>	<u>71,699</u>	<u>37,791</u>	<u>96,957</u>
Fund Cash Balances, January 1	69,621	223,384	0	293,005
<b>Fund Cash Balances, December 31</b>	<u>\$57,088</u>	<u>\$295,083</u>	<u>\$37,791</u>	<u>\$389,962</u>
Reserve for Encumbrances, December 31	<u>\$8,900</u>	<u>\$10,373</u>	<u>\$0</u>	<u>\$19,273</u>

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

**ST. ALBANS TOWNSHIP  
LICKING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL 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>	
<b>Cash Receipts:</b>			
Local Taxes	\$57,907	\$343,698	\$401,605
Intergovernmental	136,677	83,985	220,662
Charges for Services	0	24,800	24,800
Licenses, Permits, and Fees	6,086	0	6,086
Earnings on Investments	3,125	2,482	5,607
Other Revenue	2,603	20,742	23,345
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	206,398	475,707	682,105
<b>Cash Disbursements:</b>			
Current:			
General Government	162,762	0	162,762
Public Safety	220	245,491	245,711
Public Works	0	176,299	176,299
Health	3,000	0	3,000
Debt Service:			
Redemption of Principal	7,448	8,545	15,993
Interest and Fiscal Charges	12,552	535	13,087
Capital Outlay	318	2,808	3,126
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	186,300	433,678	619,978
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	20,098	42,029	62,127
<b>Other Financing Receipts:</b>			
Other Sources	<hr/>	<hr/>	<hr/>
	3,188	0	3,188
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	23,286	42,029	65,315
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	46,335	181,355	227,690
<b>Fund Cash Balances, December 31</b>	<hr/> <b>\$69,621</b> <hr/>	<hr/> <b>\$223,384</b> <hr/>	<hr/> <b>\$293,005</b> <hr/>
Reserve for Encumbrances, December 31	<hr/>	<hr/>	<hr/>
	\$4,863	\$5,684	\$10,547

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



**ST. ALBANS TOWNSHIP  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

St. Albans Township, Licking 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 road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

**B. Basis of Accounting**

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

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

**C. Cash**

The Township maintains 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:

*Fire District Fund* - This fund receives property tax money for providing fire protection and emergency medical services.

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

**ST. ALBANS TOWNSHIP  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

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

**D. Fund Accounting (Continued)**

**3. Debt Service Fund**

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness.

**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 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 cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

A summary of 2002 and 2001 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. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

**ST. ALBANS TOWNSHIP  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**2. EQUITY IN POOLED CASH**

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:

	2002	2001
Demand deposits	\$389,962	\$293,005

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2002 and December 31, 2001 follows:

**2002 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$189,317	\$277,729	\$88,412
Special Revenue	559,940	603,064	43,124
Debt Service	0	43,688	43,688
Total	\$749,257	\$924,481	\$175,224

**2002 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$287,535	\$299,162	(\$11,627)
Special Revenue	765,274	541,738	223,536
Debt Service	0	5,897	(5,897)
Total	\$1,052,809	\$846,797	\$206,012

**2001 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$115,330	\$209,586	\$94,256
Special Revenue	479,413	475,707	(3,706)
Total	\$594,743	\$685,293	\$90,550

**ST. ALBANS TOWNSHIP  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$196,868	\$191,163	\$5,705
Special Revenue	627,745	439,362	188,383
Total	\$824,613	\$630,525	\$194,088

Contrary to Ohio law, the Clerk amended appropriations without the approval of the Board of Trustees. As a result, budgetary expenditures exceeded appropriation authority in the General Fund by \$11,626 and in the Debt Service Fund by \$8,101, for the year ended December 31, 2002, and in the Gasoline Tax Fund by \$4,013 for the year ended December 31, 2001. Also, contrary to Ohio law, 83% of transactions tested were not certified by the Clerk at the time the commitment was incurred.

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the 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 payments, 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, 2002 was as follows:

	Principal	Interest Rate
General Obligation Notes - Land Purchase	\$177,487	5.55%
General Obligation Notes - Ambulance	\$83,836	6.00%
Total	\$261,323	

The general obligation notes were issued to finance the purchases of land and an ambulance. The notes are collateralized solely by the Township's taxing authority. A Truck note was retired in 2001.

**ST. ALBANS TOWNSHIP  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**5. DEBT (Continued)**

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

Year ending December 31:	General Obligation <u>Notes - Land</u>	General Obligation <u>Notes - Ambulance</u>
2003	\$23,011	\$11,751
2004	22,267	11,751
2005	21,524	11,751
2006	142,615	11,751
2007	0	11,751
2008 – 2012	0	52,880
Total	<u>\$209,417</u>	<u>\$111,635</u>

**6. RETIREMENT SYSTEMS**

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 2002 and 2001, members of PERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2002 and 2001. The Township has paid all contributions required through December 31, 2002.

**7. RISK MANAGEMENT**

**Risk Pool Membership**

The Government belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.

**ST. ALBANS TOWNSHIP  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**8. SUBSEQUENT EVENTS**

On January 6, 2003, the Township issued \$207,704 in General Obligation Notes for the purchase of a new fire truck.

On February 7, 2003, the Board of Tax Appeals of the State of Ohio remanded to the Licking County Budget commission with orders to make an allocation of the 1997-2002 Undivided Local Government Fund (ULGF) and the 1997-2002 Undivided Local Government Revenue Assistance Fund (ULGRAAF) in compliance with provisions of Ohio Revised Code Sections 5747.51 and 5747.62. In summary, the Board of Tax Appeals found that no alternative apportionment or formula allowed under Ohio Revised Code 5747.53 and 5747.63 was legally effective.

The County Budget Commission plans to appeal the ruling and the effect on future local government distributions cannot be determined at this time.



**Auditor of State  
Betty Montgomery**

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

St. Albans Township  
Licking County  
2585 Johnstown-Alexandria Road  
Alexandria, Ohio 43001

To the Board of Trustees:

We have audited the accompanying financial statements of St. Albans Township, Licking County, Ohio, (the Township) as of and for the years ended December 31, 2002, and December 31, 2001, and have issued our report thereon dated May 5, 2003 which was qualified regarding certain reported revenues and cash balances. 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* and which are described in the accompanying Schedule of Findings as items 2002-001 through 2002-004. We also noted a certain immaterial instance of noncompliance that we have reported to the management of the Township in a separate letter dated May 5, 2003.

**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 a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Township in a separate letter dated May 5, 2003.

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St. Albans Township  
Licking County  
Independent Accountants' Report on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

This report is intended solely 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**BETTY MONTGOMERY**  
Auditor of State

May 5, 2003



**ST. ALBANS TOWNSHIP  
LICKING COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND DECEMBER 31, 2001**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2002-001</b>
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**Certification of Funds**

Ohio Rev. Code Section 5705.41(D) states 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 by the issuance of a regular certificate, a blanket certificate, or a super blanket certificate. Blanket certificates can be issued for an amount not exceeding \$5,000 against any specific line item account over a period not exceeding three months, and not extending beyond the end of the current fiscal year. A super blanket certificate may be issued for any amount from a specific line item appropriation account in a specific fund, for most recurring or reasonably predictable operating expenditures.

This section also provides two exceptions to the above requirements:

- A. If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was both at the time of the contract or order and at the time of the certificate 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 (a then and now 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 Board of Trustees. As of April 7, 2003, this amount was increased to three thousand dollars.

83% of the transactions tested were not certified by the fiscal officer at the time the commitment was incurred and neither of the exceptions provided for were used. Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Township funds being over expended or exceeding budgetary spending limitations, we recommend that the Township Clerk certify that the funds are or will be available prior to obligation by Township personnel. When prior certification is not possible, then and now certification should be utilized.

<b>Finding Number</b>	<b>2002-002</b>
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**Amended Appropriations**

Ohio Rev. Code Section 5705.40 requires a township to comply with the same provisions of the law when filing amended or supplemental appropriations as it did when filing the original. Amended and supplemental appropriations are to be approved by the Township Board of Trustees.

**ST. ALBANS TOWNSHIP  
LICKING COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND DECEMBER 31, 2001  
(Continued)**

<b>Finding Number</b>	<b>2002-002 (Continued)</b>
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**Amended Appropriations (Continued)**

The Clerk amended appropriations without the approval of the Board of Trustees in the General and Special Revenue Funds in 2002 and 2001 respectively. As the Township's legislative authority, the Board of Trustees should approve all supplemental appropriations prior to the Clerk amending the Township's appropriations.

Fund Type	Board Approved Appropriations	Appropriations As amended by the Clerk	Variance
<b>2001</b>			
General Fund	\$195,924	\$262,249	(\$66,325)
Special Revenue	\$626,509	\$644,004	(\$17,495)
<b>2002</b>			
General Fund	\$282,671	\$336,621	(\$53,950)
Special Revenue	\$759,589	\$871,112	(\$111,523)

<b>Finding Number</b>	<b>2002-003</b>
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**Expenditures Exceeding Appropriations**

Ohio Revised Code Section 5705.41(B) states in part that no subdivision or taxing unit is to make any expenditure of money unless it has been appropriated as provided in such chapter. As of December 31, 2002 and 2001, the Township had expenditures plus outstanding encumbrances exceeding appropriations within the following funds:

Fund	Appropriation Authority	Budgetary Expenditures	Variance
<b>2002</b>			
General Fund	\$287,672	\$299,162	(\$11,490)
Debt Service Fund	\$0	\$5,897	(\$5,897)
<b>2001</b>			
Gasoline Tax	\$68,650	\$72,663	(\$4,013)

Also, immaterial instances of expenditures plus outstanding encumbrances exceeding appropriations were noted throughout the audit period.

The Clerk should periodically compare actual expenditures plus outstanding encumbrances to appropriations to avoid potential overspending.

**ST. ALBANS TOWNSHIP  
LICKING COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND DECEMBER 31, 2001  
(Continued)**

<b>Finding Number</b>	<b>2002-004</b>
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**Finding for Adjustment**

Ohio Rev. Code Section 5705.10 states that all revenue that is derived from a special levy is to be credited to a special fund for the purpose for which the levy is made.

During fiscal year 2001, the entire amount of Homestead and Rollback monies received as a result of special levies were placed in the General Fund.

As a result, a Finding for Adjustment is hereby issued against the General Fund in the amount of \$21,212.50 and in favor of the Road and Bridge Fund and Fire Fund of \$7,571 and \$13,641.50 respectively. These amounts represent one half of the Homestead and Rollback funds that were recorded in error. The other half was adjusted to the financial statements as a part of audit adjustments. The Clerk indicated that the General Fund currently did not have the resources to make the adjustment for the total amount.

**ST. ALBANS TOWNSHIP  
LICKING COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2002 AND DECEMBER 31, 2001**

<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; <b><i>Explain:</i></b>
2000-40645-001	Certification of Funds	No	Reissued as Finding Number 2002-001
2000-40645-002	Amended Appropriations	No	Reissued as Finding Number 2002-002
2000-40645-003	Expenditures Exceeding Appropriations	No	Reissued as Finding Number 2002-003



**Auditor of State  
Betty Montgomery**

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**ST. ALBANS TOWNSHIP**

**LICKING 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 19, 2003**