



**Auditor of State  
Betty Montgomery**



YORK TOWNSHIP  
ATHENS COUNTY

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

York Township  
Athens County  
649 Walnut Street  
Nelsonville, Ohio 45764

To the Board of Trustees:

We have audited the accompanying financial statements of York Township, Athens County, Ohio (the Township), as of and for the years ended December 31, 2002 and 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 our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of York Township, Athens County, as of December 31, 2002 and 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 March 10, 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 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

March 10, 2003

**YORK TOWNSHIP  
ATHENS 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, 2002**

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$27,646	\$237,520	\$12,723	\$	\$277,889
Intergovernmental	25,461	99,236			124,697
Licenses, Permits, and Fees		31,175			31,175
Earnings on Investments	2,553	842		1,712	5,107
Other Revenue	9,732	61,168	8,011		78,911
	<u>65,392</u>	<u>429,941</u>	<u>20,734</u>	<u>1,712</u>	<u>517,779</u>
<b>Total Cash Receipts</b>					
<b>Cash Disbursements:</b>					
Current:					
General Government	68,225	21,721			89,946
Public Safety	2,297	13,087			15,384
Public Works		104,248			104,248
Health	4,294	157,221			161,515
Debt Service:					
Redemption of Principal		7,164	16,291		23,455
Interest and Fiscal Charges		847	2,172		3,019
Capital Outlay		16,081			16,081
	<u>74,816</u>	<u>320,369</u>	<u>18,463</u>	<u>0</u>	<u>413,648</u>
<b>Total Cash Disbursements</b>					
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(9,424)</u>	<u>109,572</u>	<u>2,271</u>	<u>1,712</u>	<u>104,131</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Advances-In	3,000	3,000			6,000
Advances-Out	(3,000)	(3,000)			(6,000)
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Financing Receipts/(Disbursements)</b>					
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(9,424)	109,572	2,271	1,712	104,131
Fund Cash Balances, January 1	33,627	193,600	8,011	36,548	271,786
<b>Fund Cash Balances, December 31</b>	<u><b>\$24,203</b></u>	<u><b>\$303,172</b></u>	<u><b>\$10,282</b></u>	<u><b>\$38,260</b></u>	<u><b>\$375,917</b></u>
Reserve for Encumbrances, December 31	<u>\$0</u>	<u>\$32</u>	<u>\$0</u>	<u>\$0</u>	<u>\$32</u>

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

**YORK TOWNSHIP  
ATHENS 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>					<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>						
Local Taxes	\$29,289	\$173,563	\$10,410	\$	\$	\$213,262
Intergovernmental	23,467	86,064		79,369		188,900
Licenses, Permits, and Fees		26,060				26,060
Earnings on Investments	4,818	1,951			2,051	8,820
Other Revenue	29,190	78,497	8,011		100	115,798
	<u>86,764</u>	<u>366,135</u>	<u>18,421</u>	<u>79,369</u>	<u>2,151</u>	<u>552,840</u>
<b>Total Cash Receipts</b>						
<b>Cash Disbursements:</b>						
Current:						
General Government	74,351	70,199				144,550
Public Safety	2,402	15,502				17,904
Public Works		130,758				130,758
Health	13,418	134,315			2,008	149,741
Debt Service:						
Redemption of Principal		4,000	12,000			16,000
Interest and Fiscal Charges			2,463			2,463
Capital Outlay		81,921		79,369		161,290
	<u>90,171</u>	<u>436,695</u>	<u>14,463</u>	<u>79,369</u>	<u>2,008</u>	<u>622,706</u>
<b>Total Cash Disbursements</b>						
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(3,407)</u>	<u>(70,560)</u>	<u>3,958</u>	<u>0</u>	<u>143</u>	<u>(69,866)</u>
<b>Other Financing Receipts/(Disbursements):</b>						
Advances-In	1,500					1,500
Advances-Out		(1,500)				(1,500)
	<u>1,500</u>	<u>(1,500)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Financing Receipts/(Disbursements)</b>						
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(1,907)	(72,060)	3,958	0	143	(69,866)
Fund Cash Balances, January 1	35,534	265,660	4,053		36,405	341,652
<b>Fund Cash Balances, December 31</b>	<u><b>\$33,627</b></u>	<u><b>\$193,600</b></u>	<u><b>\$8,011</b></u>	<u><b>\$0</b></u>	<u><b>\$36,548</b></u>	<u><b>\$271,786</b></u>
Reserve for Encumbrances, December 31	<u>\$177</u>	<u>\$1,951</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,128</u>

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



**YORK TOWNSHIP  
ATHENS COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

York Township, Athens 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, 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**

Certificates of deposits are valued at cost. Money market mutual funds are recorded at share values reported by the mutual fund.

**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:

*Cemetery Fund* - This fund receives property tax money for maintaining Township cemeteries.

*Federal Emergency Management Agency (FEMA) Fund* - This fund receives money from FEMA to provide flood relief to the Township.

**YORK TOWNSHIP  
ATHENS 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 Funds**

Debt service funds are used to accumulate resources for the payment of bonds and note indebtedness. The Township had the following significant Debt Service Funds:

*General Note Retirement Fund (Dump Truck)* – This fund is used to track resources restricted for the payment of debt related expenses the Township issued for the purchase of a dump truck.

*General Note Retirement Fund (Backhoe)* – This fund is used to track resources restricted for the payment of debt related expenses the Township issued for the purchase of a backhoe.

*General Note Retirement Fund (Fire Hydrants)* – This fund is used to track resources restricted for the payment of debt related expenses the Township issued for the purchase of a fire hydrants.

**4. Capital Project Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant Capital Project Fund:

*Issue II Fund* - The Township received a grant from the State of Ohio for work on Pancake Road.

**5. Fiduciary Funds (Trust Funds)**

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

*Expendable Trust Fund* – This fund received interest payments for the upkeep of the Township cemeteries.

**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.

YORK TOWNSHIP  
ATHENS COUNTY

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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 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.

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:

	2002	2001
Demand deposits	\$344,356	\$240,225
Certificates of deposit	31,561	31,561
Total deposits	<u>375,917</u>	<u>271,786</u>

**Deposits:** Deposits are either insured by the Federal Deposit Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**YORK TOWNSHIP  
ATHENS COUNTY**

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

**3. BUDGETARY ACTIVITY**

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

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$57,703	\$65,392	\$7,689
Special Revenue	420,100	429,941	9,841
Debt Service	10,452	20,734	10,282
Fiduciary	2,000	1,712	(288)
Total	<u>\$490,255</u>	<u>\$517,779</u>	<u>\$27,524</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$80,923	\$74,816	\$6,107
Special Revenue	449,206	320,401	128,805
Debt Service	18,463	18,463	0
Fiduciary	0	0	0
Total	<u>\$548,592</u>	<u>\$413,680</u>	<u>\$134,912</u>

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$62,662	\$88,264	\$25,602
Special Revenue	356,479	366,135	9,656
Debt Service	10,452	18,421	7,969
Capital Projects	79,369	79,369	0
Fiduciary	1,590	2,151	561
Total	<u>\$510,552</u>	<u>\$554,340</u>	<u>\$43,788</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$95,800	\$90,348	\$5,452
Special Revenue	506,766	440,146	66,620
Debt Service	14,463	14,463	0
Capital Projects	79,369	79,369	0
Fiduciary	4,000	2,008	1,992
Total	<u>\$700,398</u>	<u>\$626,334</u>	<u>\$74,064</u>

**YORK TOWNSHIP  
ATHENS COUNTY**

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

**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, 2002 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Backhoe Lease	\$7,575	5.75%
Dump Truck Lease	5,583	5.90%
Fire Hydrants Note	4,355	4.75%
Total	<u>\$17,513</u>	

The Township entered into a lease with Case Credit, in 1998, for the purchase of a backhoe. The original lease amount for \$33,977 was for 6 years, with an annual payment of \$8,011. The lease is secured solely by the backhoe. At then end of the lease, the Township has the option to assume ownership of the backhoe at no additional expense.

The Township entered into a lease with Case Credit, in 1997, for the purchase of a dump truck. The original lease amount was for \$28,800 for 6 years, with an annual payment of \$5,912. The lease is secured solely by the dump truck. At the end of the lease, the Township has the option to assume ownership of the dump truck at no additional expense.

The Township obtained a note from the The Peoples Banking & Trust Company, in 1999, for the purchase of fire hydrants. The original note amount was for \$20,000 for 5 years, with a semi-annual payment of \$2,270. The note is secured solely by the Township's taxing authority.

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

**YORK TOWNSHIP  
ATHENS 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:

	Dump Truck Lease	Backhoe Lease	Fire Hydrants Note
Year ending December 31:			
2003	\$5,912	\$0	\$4,540
2004		8,011	2,266
Total	\$5,912	\$8,011	\$6,806

Note: The Township paid the backhoe lease payment due in 2003 in December, 2002.

**6. RETIREMENT SYSTEMS**

The Township's elected officials and employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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 2002 and 2001, members of OPERS 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**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

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



## **Auditor of State Betty Montgomery**

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

York Township  
Athens County  
649 Walnut Street  
Nelsonville, Ohio 45764

To the Board of Trustees:

We have audited the accompanying financial statements of York Township, Athens County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated March 10, 2003. 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 is described in the accompanying Schedule of Findings as item 2002-40805-001 through 2002-40805-002. In addition, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated March 10, 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 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 March 10, 2003.

York Township  
Athens 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 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

March 10, 2003



**YORK TOWNSHIP  
ATHENS COUNTY**

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

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

**FINDING NUMBER 2002-40705-001**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.40 states that 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.

In 2001 and 2002, appropriation amendments and supplemental appropriations were posted to the accounting system; however, not all amendments and supplemental appropriations were approved by the Board of Trustees or certified to the County Auditor. The audited financial statements reflect the amounts approved by the Trustees. This could result in the officials having insufficient or inaccurate information to make management decisions that affect the financial position of the Township.

We recommend that the Township comply with the same provisions of the law as are used in making the original appropriation, when making supplemental appropriations or amendments to appropriations. In addition, amendments posted to the system should be reviewed for accuracy and agreement with legislatively adopted amounts.

**FINDING NUMBER 2002-40705-002**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41(D) states no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract 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 encumbrances.

The following exceptions to this basic requirement are provided by statute:

Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Amounts of less than \$100 for counties, or less than \$1,000 for other political subdivisions, may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

**YORK TOWNSHIP  
ATHENS COUNTY**

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

<p><b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b></p>
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**FINDING NUMBER 2002-40705-002  
(Continued)**

**Noncompliance Citation**

**Ohio Rev. Code Section 5705.41(D) (Continued)**

For 19% of the transactions tested for 2001, and 14% tested for 2002, expenditures were not properly encumbered. The Township Clerk did not certify the amounts required to meet the expenditures prior to obligation and no corresponding "Then and Now" Certificate was completed. This could allow deficit spending to occur.

We recommend the Township Clerk certify the availability of funds prior to ordering goods or services.

**YORK TOWNSHIP  
ATHENS COUNTY**

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

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>
2000-40705-001	Total appropriations exceeded actual receipts plus beginning unencumbered fund balance.	No	Partially Corrected; Condition not as significant, therefore, this citation has been reported to the management of the Township in a separate letter dated March 10, 2003.
2000-40705-002	Failure to certify funds	No	Not Corrected; See Finding 2002-40705-002
2000-40705-003	Expenditures exceeded appropriations	No	Partially Corrected; Condition not as significant, therefore, this citation has been reported to the management of the Township in a separate letter dated March 10, 2003.
2000-40705-004	Did not notify Auditor of State that single audit was required.	Yes	No longer valid.





**Auditor of State  
Betty Montgomery**

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**YORK TOWNSHIP**

**ATHENS 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 8, 2003**