



**Auditor of State  
Betty Montgomery**



**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

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**Auditor of State  
Betty Montgomery**

## **INDEPENDENT ACCOUNTANTS' REPORT**

Springfield Township  
Williams County  
20275 State Route 34  
Stryker, Ohio 43557-9429

To the Board of Trustees:

We have audited the accompanying financial statements of Springfield Township, Williams County, (the Township) as of and for the years ended December 31, 2003 and 2002. 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.

The Township's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audits of the Township because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments

We believe that our audit provides a reasonable basis for our opinion.

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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, 2003 and 2002, 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 September 17, 2004 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.



**Betty Montgomery**  
Auditor of State

September 17, 2004

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
<b>Cash Receipts:</b>				
Local Taxes	\$ 28,776	\$ 118,630		\$ 147,406
Intergovernmental	56,520	182,704	\$ 46,636	285,860
Licenses, Permits, and Fees	1,364			1,364
Earnings on Investments	3,648	609		4,257
Other Revenue	1,849	4,777		6,626
	92,157	306,720	46,636	445,513
<b>Total Cash Receipts</b>				
<b>Cash Disbursements:</b>				
Current:				
General Government	84,140	51		84,191
Public Safety		49,987		49,987
Public Works	12,764	66,365		79,129
Health	3,345			3,345
Miscellaneous	1,788			1,788
Debt Service:				
Redemption of Principal	1,950	10,272		12,222
Interest and Fiscal Charges	382	2,942		3,324
Capital Outlay		140,885	46,636	187,521
	104,369	270,502	46,636	421,507
<b>Total Cash Disbursements</b>				
Total Cash Receipts Over/ (Under) Cash Disbursements	(12,212)	36,218		24,006
Fund Cash Balances, January 1	48,643	182,764		231,407
<b>Fund Cash Balances, December 31</b>	<b>\$ 36,431</b>	<b>\$ 218,982</b>		<b>\$ 255,413</b>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**SPRINGFIELD TOWNSHIP  
WILLIAMS 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**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$ 29,661	\$ 122,134	\$ 151,795
Intergovernmental	45,638	72,237	117,875
Licenses, Permits, and Fees	1,397		1,397
Earnings on Investments	4,525	592	5,117
Other Revenue	4,453	1,169	5,622
	<u>85,674</u>	<u>196,132</u>	<u>281,806</u>
<b>Total Cash Receipts</b>			
	<u>85,674</u>	<u>196,132</u>	<u>281,806</u>
<b>Cash Disbursements:</b>			
Current:			
General Government	67,503	67	67,570
Public Safety		58,492	58,492
Public Works	25,914	98,954	124,868
Health	6,701		6,701
Debt Service:			
Redemption of Principal		14,455	14,455
Interest and Fiscal Charges		4,200	4,200
Capital Outlay		33,844	33,844
	<u>100,118</u>	<u>210,012</u>	<u>310,130</u>
<b>Total Cash Disbursements</b>			
	<u>100,118</u>	<u>210,012</u>	<u>310,130</u>
<b>Total Cash Disbursements Over Cash Receipts</b>	(14,444)	(13,880)	(28,324)
<b>Fund Cash Balances, January 1</b>	<u>63,086</u>	<u>196,645</u>	<u>259,731</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$ 48,642</u></u>	<u><u>\$ 182,765</u></u>	<u><u>\$ 231,407</u></u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.



**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Springfield Township, Williams 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**

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.

**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:

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)

**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.

Fire Levy Tax Fund - This fund receives revenue derived from a levy to provide fire protection for the Township.

F.E.M.A. Grant Fund - This fund receives revenue from the federal government to provide fire equipment for the Township.

**3. 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:

O.P.W.C. Fund - The Township received a grant from the State of Ohio to replace a road that was in Brady and Springfield Township.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**1. Appropriations**

Budgetary expenditures may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources.

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)

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

A summary of 2003 and 2002 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:

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)

	2003	2002
Demand deposits	\$ 135,413	\$ 111,407
Certificates of deposit	120,000	120,000
Total deposits	\$ 255,413	\$ 231,407

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2003 and 2002 follows:

2003 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 85,630	\$ 92,157	\$ 6,527
Special Revenue	196,000	306,720	110,720
Capital Projects		46,636	46,636
Total	\$ 281,630	\$ 445,513	\$ 163,883

2003 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 131,545	\$ 104,369	\$ 27,176
Special Revenue	306,950	270,502	36,448
Capital Projects		46,636	(46,636)
Total	\$ 438,495	\$ 421,507	\$ 16,988

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 70,000	\$ 85,674	\$ 15,674
Special Revenue	194,700	196,132	1,432
Total	<u>\$ 264,700</u>	<u>\$ 281,806</u>	<u>\$ 17,106</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 103,050	\$ 100,118	\$ 2,932
Special Revenue	231,350	210,012	21,338
Total	<u>\$ 334,400</u>	<u>\$ 310,130</u>	<u>\$ 24,270</u>

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Ohio Public Works Fund by \$46,636 in 2002 and expenditures exceeded appropriations in the Federal Emergency Management Agency Fund by \$106,822 in 2003.

**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 payments, 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.

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)

**5. DEBT**

Debt outstanding at December 31, 2003 was as follows:

	Principal	Interest Rate
General Obligation Notes	\$ 43,258	5.90%

The general obligation notes were issued to finance the purchase of a township building.

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

Year ending December 31:	General Obligation Notes
2004	\$ 18,655
2005	18,655
2006	9,321
Total	\$ 46,631

**6. RETIREMENT SYSTEMS**

The Township's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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. OPERS members contributed 8.5 percent of their gross salaries. The Township contributed an amount equal to 13.55 percent of participants' gross salaries for 2003 and 2002. The Township has paid all contributions required through December 31, 2003.

**7. RISK MANAGEMENT**

**Risk Pool Membership**

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio local governments. OTARMA provides

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)

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 claim, including loss adjustment expenses. OTARMA pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, 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 from the General Reinsurance Corporation.

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 with an annual aggregate of \$1,250,000 for 2002. There is no aggregate for 2003 and future accident years. Beginning in 2003, OTARMA retains property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsures losses exceeding \$100,000. APEEP's Guarantee Fund pays losses and loss adjustment expenses exceeding operating contributions.

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 township.

Financial Position

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

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)

Casualty Coverage	2003	2002
Assets	\$ 27,792,223	\$ 23,757,036
Liabilities	(11,791,300)	(9,197,512)
Retained Earnings	\$ 16,000,923	\$ 14,559,524
Property Coverage	2003	2002
Assets	\$ 6,791,060	\$ 6,596,996
Liabilities	(750,956)	(1,204,326)
Retained Earnings	\$ 6,040,104	\$ 5,392,670

The Township also provides health insurance and dental and vision coverage to its full time employees through a private carrier.





**Auditor of State  
Betty Montgomery**

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

Springfield Township  
Williams County  
20275 State Route 34  
Stryker, Ohio 43557-9429

To the Board of Trustees:

We have audited the accompanying financial statements of Springfield Township, Williams County, as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated September 17, 2004, wherein we noted that the Township's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Township because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. 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 2003-001 through 2003-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated September 17, 2004.

### **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 September 17, 2004.

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.



**Betty Montgomery**  
Auditor of State

September 17, 2004

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

SCHEDULE OF FINDINGS  
DECEMBER 31, 2003 AND 2002

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
--

**FINDING NUMBER 2003-001**

**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.

The following exception to this basic requirement is provided by Ohio Revised Code § 5705.41(D)(1):

- A. Then and Now Certificate: This exception provides that, if the fiscal officer can certify that, both at 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, the taxing authority can authorize the drawing of a warrant. The taxing authority has thirty days from the receipt of the certificate, to approve payment by resolution or ordinance. If approval is not made within thirty days there is no legal liability on the part of the subdivision or taxing district.
  
- B. Amounts less than \$1,000 (\$3,000 after April 7, 2003), may be paid by the fiscal officer without affirmation of the taxing authority upon completion of the then and now certificate, provided that the expenditure is otherwise lawful.

None of the transactions tested were certified at the time of commitment was incurred. These commitments were not subsequently approved by the Township within the aforementioned 30 day time period.

We recommend the Clerk certify the amount required to meet a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the appropriate fund free from any previous encumbrance prior to placing an order. In instances where prior certification is not practical, we recommend issuance of a “then and now” certificate.

**FINDING NUMBER 2003-002**

Ohio Revised Code § 5705.10 states that all revenue derived from a source other than general personal property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose.

During the audit period, intergovernmental revenues were deposited into funds inconsistent with their legally restricted purpose, as follows:

<u>Type of Revenue</u>	<u>Amount</u>	<u>Fund Which Incorrectly Received Revenue</u>	<u>Fund Which Should Have Received Revenue</u>
2003			
Gasoline Tax	\$ 4,188	Motor Vehicle License Tax Fund	Gasoline Tax Fund

§ 5705.10 further provides that money paid into any fund shall be used only for the purposes for which the fund is established.

During the audit period certain funds made disbursements for items or services which were inconsistent with the legally restricted purpose of the fund, as follows:

<u>Disbursement Purpose</u>	<u>Amount</u>	<u>Fund Which Incorrectly Made Disbursement</u>	<u>have Made Disbursement</u>
2002			
Breathing System	\$ 1,942	Permissive Tax	Fire Fund
2003			
Auditor and Treasurer Fees	\$ 3,399	Road and Bridge	General Fund
Cemetery Mowing	\$ 1,450	Road and Bridge	General Fund

Failure to properly report the revenue and disbursement activity in the Township's funds could cause management to draw incorrect conclusions regarding the Township's fiscal position. It may also allow legally restricted revenues to be spent on unallowable items or services. We recommend that the Trustees review revenue and disbursement transactions to ensure they are being posted to appropriate funds. The Township has posted these material adjustments to its accounting records and the accompanying financial statements.

We also reported this matter in our audit of the 2001 and 2000 financial statements.

**FINDING NUMBER 2003-003**

**Noncompliance Citation**

Ohio Revised Code §5705.41(B) prohibits a subdivision from making an expenditure unless it has been properly appropriated. Expenditures exceeded appropriations in the following funds by the following amounts:

Fund	Appropriation Authority	Actual Disbursements	Variance
2002			
Ohio Public Works Commission	\$ -	\$ 46,636	\$ 46,636
2003			
Federal Emergency Management Agency	\$ -	\$ 106,822	\$ 106,822

Expenditures in excess of appropriations may result in deficit spending. We recommend that expenditures and appropriations be frequently reviewed by the Trustees and the necessary adjustments be made to prevent expenditures from exceeding appropriations. These adjustments should be formally approved by the Trustees in the minutes and the Clerk should only make amendments to the computerized appropriations ledger based on these formally documented approvals.

**SPRINGFIELD TOWNSHIP  
WILLIAMS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2003 AND 2002**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2001-40186-001	Revenue/expenditures paid into/from incorrect funds.	No	Partially corrected. Reported in management letter.
2001-40186-002	Expenditures greater than approved appropriations	No	Not corrected. Finding repeated in this report as 2003-002
2001-40186-003	Appropriations not approved by the Trustees	Yes	



**Auditor of State  
Betty Montgomery**

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**SPRINGFIELD TOWNSHIP**

**WILLIAMS 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  
NOVEMBER 4, 2004**