



Mary Taylor, CPA  
Auditor of State



COLUMBIA TOWNSHIP  
HAMILTON COUNTY

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# Mary Taylor, CPA

Auditor of State

Columbia Township  
Hamilton County  
5686 Kenwood Road  
Cincinnati, Ohio 45227

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

January 22, 2007

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# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT

Columbia Township  
Hamilton County  
5686 Kenwood Road  
Cincinnati, Ohio 45227

To the Board of Trustees:

We have audited the accompanying financial statements of Columbia Township, Hamilton County, Ohio (the Township), as of and for the year ended December 31, 2004. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 processes its financial transactions with 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 audit 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 Township, because Ohio Revised Code Section 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code Sections 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Township to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds, the accompanying financial statements present for 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require, governments to reformat their statements. The Township has elected not to reformat its statements. Since the Township does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2004, or its changes in financial position for the year then ended.

Also, 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 Columbia Township, Hamilton County, Ohio, as of December 31, 2004, and its combined cash receipts and disbursements for the year then ended on the accounting basis that Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Township to include Management's Discussion and Analysis for the year ended December 31, 2004. The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 22, 2007, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



**Mary Taylor, CPA**  
Auditor of State

January 22, 2007

**COLUMBIA TOWNSHIP  
HAMILTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<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>	
<b>Cash Receipts:</b>					
Property & Other Local Taxes	\$67,122	\$1,917,552	\$0	\$0	\$1,984,674
Intergovernmental	127,113	294,441		295,358	716,912
Fines, Forfeitures, and Penalties	330				330
Earnings on Investments	44,797	2,709			47,506
Other Revenue	<u>44,302</u>	<u>46,642</u>			<u>90,944</u>
 Total Cash Receipts	 <u>283,664</u>	 <u>2,261,344</u>	 <u>0</u>	 <u>295,358</u>	 <u>2,840,366</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	401,205	14,118			415,323
Public Safety		1,161,606			1,161,606
Public Works		806,340		250,273	1,056,613
Health	6,547				6,547
Debt Service:					
Redemption of Principal			85,000		85,000
Interest and Fiscal Charges			16,832		16,832
Capital Outlay	<u>1,578</u>	<u>3,524</u>		<u>135,795</u>	<u>140,897</u>
 Total Cash Disbursements	 <u>409,330</u>	 <u>1,985,588</u>	 <u>101,832</u>	 <u>386,068</u>	 <u>2,882,818</u>
 Total Receipts Over/(Under) Disbursements	 <u>(125,666)</u>	 <u>275,756</u>	 <u>(101,832)</u>	 <u>(90,710)</u>	 <u>(42,452)</u>
<b>Other Financing Receipts and (Disbursements):</b>					
Transfers-In			101,832	63,883	165,715
Transfers-Out	<u>(165,715)</u>				<u>(165,715)</u>
Total Other Financing Receipts/(Disbursements)	<u>(165,715)</u>	<u>0</u>	<u>101,832</u>	<u>63,883</u>	<u>0</u>
 Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	 (291,381)	 275,756	 0	 (26,827)	 (42,452)
 Fund Cash Balances, January 1	 <u>1,871,383</u>	 <u>1,446,893</u>	 <u>0</u>	 <u>26,827</u>	 <u>3,345,103</u>
 <b>Fund Cash Balances, December 31</b>	 <b><u>\$1,580,002</u></b>	 <b><u>\$1,722,649</u></b>	 <b><u>\$0</u></b>	 <b><u>\$0</u></b>	 <b><u>\$3,302,651</u></b>
 Reserve for Encumbrances, December 31	 <u>\$12,343</u>	 <u>\$26,426</u>	 <u>\$5,811</u>	 <u>\$69,067</u>	 <u>\$113,647</u>

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

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**COLUMBIA TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2004**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Township**

The constitution and laws of the State of Ohio establish the rights and privileges of Columbia Township, Hamilton County, Ohio (the Township), as a body corporate and politic. A publicly-elected three member Board of Trustees directs the Township. The Township provides road and bridge maintenance, fire protection and emergency medical services. The Township contracts with the Little Miami Joint Fire & Rescue District, Madison Place Fire District, Ridge Fire District, Silverton Fire District, and Kenwood Fire District for emergency medical and fire protection services. The Township contracts with the Hamilton County Sheriff's Department for police 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 the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

**C. Cash and Deposits**

The Township holds a demand deposit account and a savings account.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash and deposits that are restricted as to use. The Township classifies its funds into the following types:

**1. General Fund**

The General Fund reports all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds 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:

Police District Fund – This fund receives the proceeds of two separate property tax levies which are used to pay for police protection services, including equipment, dispatch services, and other police-related costs.

**COLUMBIA TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2004  
(Continued)**

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

Garbage & Waste Disposal Fund - This fund receives the proceeds of a property tax levy which are used to pay for garbage and waste collection services, including equipment and other related costs.

Road District Fund – This fund receives the proceeds of a property tax levy and certain intergovernmental receipts which are used to pay for the engineering, labor, and materials costs for maintaining Township roads.

**3. Debt Service Fund**

This fund accounts for resources for the accumulation and payment of bond and note indebtedness. The Township had the following Debt Service Fund:

General Bond Retirement Fund – This fund is used to account for the repayment of a note issued to finance the construction of a new administration building.

**4. Capital Project Funds**

These funds 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:

Ohio Public Works Commission Fund – This fund is used to account for grants received from the State of Ohio to pay the costs of certain improvements to Township streets.

Plainville Road Fund – This fund is used to account for grants received to pay the costs of improvements to the Plainville Road area.

**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, and object level of control, and appropriations may not exceed estimated resources. The 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.

**COLUMBIA TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2004  
(Continued)**

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

**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 re-appropriated. The Township did not encumber all commitments required by Ohio law. Management has included audit adjustments in the accompanying budgetary presentations for material line items that should have been encumbered.

A summary of 2004 budgetary activity appears in Note 3.

**F. Property, Plant, and Equipment**

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**2. EQUITY IN POOLED CASH AND DEPOSITS**

The Township maintains a cash and deposits pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and deposits at December 31 was as follows:

<u>Type of Account</u>	
Demand Deposits	\$122,703
Savings Accounts	3,179,948
Total Deposits	<u>\$3,302,651</u>

**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.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2004 is as follows:

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$252,406	\$283,664	\$31,258
Special Revenue	2,119,151	2,261,344	142,193
Debt Service	107,642	101,832	(5,810)
Capital Projects	448,721	359,242	(89,479)
Total	<u>\$2,927,920</u>	<u>\$3,006,082</u>	<u>\$78,162</u>

**COLUMBIA TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2004  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$585,076	\$587,390	(\$2,314)
Special Revenue	2,114,750	2,012,015	102,735
Debt Service	107,642	107,642	0
Capital Projects	619,118	455,135	163,983
Total	\$3,426,586	\$3,162,182	\$264,404

Contrary to Ohio law, budgetary expenditures exceeded the appropriation authority in the following funds, by the following amounts, for the year ended December 31, 2004: General Fund, (\$2,314); Police District Fund, (\$1,339); Little Miami Fire District Fund, (\$717); Kenwood Fire District Fund, (\$211); Silverton Fire District Fund, (\$115); and the Ohio Public Works Commission Fund, (\$141,741).

Contrary to Ohio law, appropriations exceeded total estimated resources in the following funds, by the following amounts, for the year ended December 31, 2004: Plainville Area Project Fund, (\$194,315); Ridge Fire District Fund, (\$138,019); and the Permanent Improvement Fund, (\$90,997).

**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 reported in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, 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, 2004 was as follows:

Issue	Principal	Interest Rate
General Obligation Township Building Improvement Bonds (issued in 2003 at an original principal amount of \$450,000)	<u>\$365,000</u>	2.94%

**COLUMBIA TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2004  
(Continued)**

**5. DEBT (Continued)**

The general obligation Township building improvement bonds were issued to finance the expansion of the Township's administration building. The notes are collateralized solely by the Township's taxing authority.

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

Year December 31	Ending General Township Improvement Bonds	Obligation Building
2005		\$95,070
2006		97,571
2007		99,851
2008		<u>99,131</u>
Total		<u>\$389,623</u>

**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 Ohio Revised Code prescribes the plan's benefits, which include post-retirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2004, members of OPERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 2004.

**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.

The Township also provides health, dental, and vision insurance to elected officials and eligible employees through a private carrier.

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# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Columbia Township  
Hamilton County  
5686 Kenwood Road  
Cincinnati, Ohio 45227

To the Board of Trustees:

We have audited the financial statements of Columbia Township, Hamilton County, Ohio (the Township), as of and for the year ended December 31, 2004, and have issued our report thereon dated January 22, 2007, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted that the Township uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Township because the Auditor of State designed, developed, implemented, and as requested, operates the 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 the Comptroller General of the United States' *Government Auditing Standards*.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting to determine our auditing procedures to express our opinions on the financial statements and not to opine on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Township's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings as items 2004-001 and 2004-002.

A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we do not believe the reportable conditions described above are material weaknesses. In a separate letter to management dated January 22, 2007, we reported other matters involving the internal control over financial reporting which we did not deem reportable conditions.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2004-001 and 2004-002. In a separate letter to the Township's management dated January 22, 2007 we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of management and the Board of Trustees. It is not intended for anyone other than these specified parties.

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

**Mary Taylor, CPA**  
Auditor of State

January 22, 2007

COLUMBIA TOWNSHIP  
HAMILTON COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2004

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

FINDING NUMBER 2004-001

Noncompliance Citation/Reportable Condition

Ohio Rev. Code Section 5705.39 provides in part that total appropriations from each fund shall not exceed the total estimated resources available for expenditures. In 2004, the following variances on the following dates were identified where appropriations exceeded the total estimated resources available for expenditures:

<u>Fund Name</u>	<u>Date</u>	<u>Total Estimated Resources</u>	<u>Total Appropriations</u>	<u>Variance</u>
Permanent Improvement Fund	12/31/2004	\$36,592	\$127,589	(\$90,997)
Plainville Area Project Fund	12/31/2004	270,685	465,000	(194,315)
Ridge Fire District Fund	1/31/2004	107,981	246,000	(138,019)

When appropriations exceed the total estimated resources available for expenditures, the potential for overspending increases.

The Township uses certain reports generated by the accounting system to help monitor budgetary compliance. For the Permanent Improvement Fund and the Plainville Area Project Fund, the variances identified above may have occurred in part because appropriations posted to the accounting system were understated by (\$90,997) and (\$194,315), respectively, when compared to the appropriation amounts actually approved by the Board of Trustees in the minutes.

We recommend that the Township review estimated resources prior to approving or amending appropriations. If estimated resources are not sufficient to support planned appropriations, the Township should modify appropriations or request an amended certificate (if new revenue sources are identified). In addition, to ensure that reports generated by the accounting system are accurate, we recommend that the Township periodically review appropriations posted to the accounting system to ensure that the amounts are accurate and match the amounts actually approved by the Board of Trustees in the minutes.

Officials' Response:

We did not receive a response from Officials to this finding.

**FINDING NUMBER 2004-002**

**Noncompliance Citation/Reportable Condition**

**Ohio Rev. Code, Section 5705.41(B)**, provides that no subdivision is to expend money unless it has been appropriated. In 2004, the following variances on the following dates were identified where total expenditures and outstanding encumbrances exceeded total appropriations:

<u>Fund Name</u>	<u>Date</u>	<u>Total Appropriations (including carryover encumbrances)</u>	<u>Total Expenditures &amp; Outstanding Encumbrances</u>	<u>Variance</u>
General Fund	12/31/2004	\$585,076	\$587,390	(\$2,314)
Police District Fund	12/31/2004	637,900	639,239	(1,339)
Little Miami Fire District Fund	12/31/2004	124,600	125,317	(717)
Silverton Fire District Fund	12/31/2004	19,200	19,315	(115)
Kenwood Fire District Fund	12/31/2004	31,000	31,211	(211)
Ohio Public Works Commission Fund	12/31/2004	26,529	168,270	(141,741)

The Township uses certain reports generated by the accounting system to help monitor budgetary compliance. For the General Fund and the Ohio Public Works Commission Fund, the variances identified above may have occurred in part because appropriations posted to the accounting system were overstated by \$105,321 and \$141,741, respectively, when compared to the appropriation amounts actually approved by the Board of Trustees in the minutes.

We recommend that the Township consistently deny any payment request which would result in a fund's expenditures exceeding appropriations. Where necessary, the Township may request the Board of Trustees to approve increased expenditure levels by amending appropriations. We also recommend that the Township periodically review appropriations posted to the accounting system, to ensure that the amounts are accurate and match the amounts actually approved by the Board of Trustees in the minutes, and also to determine whether modifications to appropriations are necessary.

**Officials' Response:**

We did not receive a response from Officials to this finding.

**COLUMBIA TOWNSHIP  
HAMILTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2004**

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>
2003-001	ORC 5705.39, total appropriations exceeded total estimated revenues in certain funds.	No.	Not Corrected. Reissued as finding 2004-001.
2003-002	ORC 5705.09, a debt service fund was not established.	Yes.	





**Mary Taylor, CPA**  
Auditor of State

**COLUMBIA TOWNSHIP**

**HAMILTON 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  
FEBRUARY 15, 2007**