



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

---

**STATE OF OHIO**



**GREEN TOWNSHIP  
HAMILTON COUNTY**

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STATE OF OHIO  
OFFICE OF THE AUDITOR

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## INDEPENDENT ACCOUNTANTS' REPORT

Green Township  
Hamilton County  
6303 Harrison Avenue  
Cincinnati, Ohio 45247

To the Board of Trustees:

We have audited the accompanying financial statements of Green Township, Hamilton County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Township as of December 31, 2000 and 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2001 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 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.

**Jim Petro**  
Auditor of State

August 29, 2001

**GREEN TOWNSHIP  
HAMILTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Fiduciary Funds</b>	
<b>Cash Receipts:</b>					
Local Taxes	\$277,572	\$9,738,903	\$0	\$0	\$10,016,475
Intergovernmental	5,120,567	1,300,876	772,081		7,193,524
Special Assessments					0
Licenses, Permits, and Fees	93	12,874			12,967
Fines, Forfeitures, and Penalties	41,383	3,300			44,683
Earnings on Investments	506,498	4,553			511,051
Other Revenue	<u>580,776</u>	<u>699,076</u>		<u>76,355</u>	<u>1,356,207</u>
 Total Cash Receipts	 <u>6,526,889</u>	 <u>11,759,582</u>	 <u>772,081</u>	 <u>76,355</u>	 <u>19,134,907</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	1,701,969	3,625,227		9,451	5,336,647
Public Safety	1,061,698	4,345,350		995	5,408,043
Public Works	507,320	1,837,744		6,040	2,351,104
Health	55,370				55,370
Conservation - Recreation	363,424			85,656	449,080
Debt Service:					
Redemption of Principal	166,667	461,782			628,449
Interest and Fiscal Charges	57,733	55,757			113,490
Capital Outlay	<u>591,694</u>	<u>515,418</u>	<u>772,081</u>		<u>1,879,193</u>
 Total Cash Disbursements	 <u>4,505,875</u>	 <u>10,841,278</u>	 <u>772,081</u>	 <u>102,142</u>	 <u>16,221,376</u>
 Total Receipts Over/(Under) Disbursements	 <u>2,021,014</u>	 <u>918,304</u>	 <u>0</u>	 <u>(25,787)</u>	 <u>2,913,531</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Other Sources	<u>59,094</u>				<u>59,094</u>
 Total Other Financing Receipts/(Disbursements)	 <u>59,094</u>				 <u>59,094</u>
 Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	 2,080,108	 918,304	 0	 (25,787)	 2,972,625
 Fund Cash Balances, January 1	 <u>4,992,951</u>	 <u>3,421,305</u>	 <u>0</u>	 <u>92,057</u>	 <u>8,506,313</u>
 <b>Fund Cash Balances, December 31</b>	 <b><u>\$7,073,059</u></b>	 <b><u>\$4,339,609</u></b>	 <b><u>\$0</u></b>	 <b><u>\$66,270</u></b>	 <b><u>\$11,478,938</u></b>
 Reserve for Encumbrances, December 31	 <u>\$264,160</u>	 <u>\$1,209,960</u>	 <u>\$0</u>	 <u>\$0</u>	 <u>\$1,474,120</u>

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

**GREEN TOWNSHIP  
HAMILTON 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, 1999**

	<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	\$254,118	\$8,413,025		\$0	\$8,667,143
Intergovernmental	4,440,632	1,149,691			5,590,323
Licenses, Permits, and Fees	55	99,938			99,993
Fines, Forfeitures, and Penalties	33,100	8,202			41,302
Earnings on Investments	435,472	3,436			438,908
Other Revenue	424,301	139,894		61,394	625,589
	<u>5,587,678</u>	<u>9,814,186</u>		<u>61,394</u>	<u>15,463,258</u>
<b>Total Cash Receipts</b>					
<b>Cash Disbursements:</b>					
Current:					
General Government	1,374,203	2,264,291		22,838	3,661,332
Public Safety	350,113	5,009,348		1,156	5,360,617
Public Works	419,264	2,124,398		1,472	2,545,134
Health	56,085				56,085
Conservation - Recreation	217,624			92,939	310,563
Debt Service:					
Redemption of Principal	166,667	493,506	327,778		987,951
Interest and Fiscal Charges	58,996	80,711	21,633		161,340
Capital Outlay	2,170,900	276,903			2,447,803
	<u>4,813,852</u>	<u>10,249,157</u>	<u>349,411</u>	<u>118,405</u>	<u>15,530,825</u>
<b>Total Cash Disbursements</b>					
<b>Total Receipts Over/(Under) Disbursements</b>	<u>773,826</u>	<u>(434,971)</u>	<u>(349,411)</u>	<u>(57,011)</u>	<u>(67,567)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In			349,411		349,411
Transfers-Out	(349,411)				(349,411)
Other Sources	27,568				27,568
	<u>(321,843)</u>		<u>349,411</u>		<u>27,568</u>
<b>Total Other Financing Receipts/(Disbursements)</b>					
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	451,983	(434,971)	0	(57,011)	(39,999)
<b>Fund Cash Balances, January 1</b>	4,540,968	3,856,276	0	149,068	8,546,312
<b>Fund Cash Balances, December 31</b>	<u>\$4,992,951</u>	<u>\$3,421,305</u>	<u>\$0</u>	<u>\$92,057</u>	<u>\$8,506,313</u>
<b>Reserve for Encumbrances, December 31</b>	<u>\$574,216</u>	<u>\$421,038</u>	<u>\$0</u>	<u>\$8,532</u>	<u>\$1,003,786</u>

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

**GREEN TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Green Township, Hamilton 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 general governmental services, including road and bridge maintenance, police protection, fire protection, emergency medical services, and recreational activities.

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 deposit, money market funds, and U.S. Treasury Notes are valued at cost. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

**D. Fund Accounting**

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

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

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

**GREEN TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

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

Fire Levy Fund - This fund receives property tax monies to provide fire protection to the Township.

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

**3. Debt Service Fund**

The debt service fund is used to accumulate resources for the payment of note indebtedness. The Township had the following Debt Service Fund:

Bond Retirement - Receives transfers from the General Fund to pay general obligation notes for the Township Administrative Complex.

**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 to improve various Township streets.

**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 funds:

Park Deposits - This fund receives deposit money from residents who reserve the shelter house at the parks. The deposit money is returned to residents after they used the facility without damage to the facility.

Park Donations - This fund receives donations from residents and civic groups for new equipment and improvements to Township parks.

**E. Budgetary Process**

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

**GREEN TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

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

**E. Budgetary Process (Continued)**

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

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

A summary of 2000 and 1999 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. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Township.

**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:

**GREEN TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**2. EQUITY IN POOLED CASH AND INVESTMENTS(Continued)**

	<u>2000</u>	<u>1999</u>
Demand deposits	\$489,219	\$2,714,224
Certificates of deposit	<u>4,650,000</u>	<u>2,504,625</u>
Total deposits	<u>5,139,219</u>	<u>5,218,849</u>
U.S. Treasury Obligations	5,465,778	3,222,094
Money Market Funds	77,404	65,370
STAR Ohio	<u>796,537</u>	<u>0</u>
Total investments	<u>6,339,719</u>	<u>3,287,464</u>
Total deposits and investments	<u><u>\$11,478,938</u></u>	<u><u>\$8,506,313</u></u>

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

**Investments:** U.S. Treasury are held in book-entry form by the Federal Reserve, in the name of the Township's financial institution. The financial institution maintains records identifying the Township as owner of these securities. Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$6,332,971	\$6,585,983	\$253,012
Special Revenue	11,679,766	11,759,582	79,816
Capital Projects	0	772,081	772,081
Fiduciary	<u>74,654</u>	<u>76,355</u>	<u>1,701</u>
Total	<u><u>\$18,087,391</u></u>	<u><u>\$19,194,001</u></u>	<u><u>\$1,106,610</u></u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$6,170,742	\$4,770,035	\$1,400,707
Special Revenue	13,670,313	12,051,238	1,619,075
Capital Projects	0	772,081	(772,081)
Fiduciary	<u>125,770</u>	<u>102,142</u>	<u>23,628</u>
Total	<u><u>\$19,966,825</u></u>	<u><u>\$17,695,496</u></u>	<u><u>\$2,271,329</u></u>

**GREEN TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$5,398,754	\$5,615,246	\$216,492
Special Revenue	9,719,396	9,814,186	94,790
Debt Service	349,411	349,411	0
Fiduciary	65,931	61,394	(4,537)
Total	\$15,533,492	\$15,840,237	\$306,745

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$6,818,435	\$5,737,479	\$1,080,956
Special Revenue	11,395,341	10,670,195	725,146
Debt Service	349,411	349,411	0
Fiduciary	145,892	126,937	18,955
Total	\$18,709,079	\$16,884,022	\$1,825,057

Capital Projects Funds expenditures exceeded the appropriation authority because the Township failed to record for financial reporting purposes expenditures for payments by the State directly to contractors on behalf of the Township. The Township did not formally establish a fund as required by Section 5705.09(F), Revised Code, and therefore did not establish the required budgetary authority.

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**GREEN TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**5. DEBT**

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
1994 General Obligation Bonds - Fire Equipment	\$57,179	6.21%
1996 Tax Anticipation Notes	400,000	4.86%
1998 General Obligation Notes - Veterans' Lodge	1,166,666	4.33%
1998 General Obligation Notes - Fire Equipment	232,344	4.64%
Total	\$1,856,189	

The general obligation bonds were issued to finance the purchase of new fire equipment and construction of the Veterans' Park lodge. The notes are collateralized solely by the Township's taxing authority.

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

Year ending December 31:	1994 General Obligation Notes - Fire Equipment	1996 Tax Anticipation Notes	1998 General Obligation Notes Veterans' Lodge	1998 General Obligation Notes - Fire Equipment
2001	\$32,140	\$419,440	\$217,183	\$43,203
2002	30,365	0	209,967	41,663
2003	0	0	202,750	40,122
2004	0	0	195,533	38,582
2005	0	0	188,317	37,042
Subsequent	0	0	354,983	69,464
Total	\$62,505	\$419,440	\$1,368,733	\$270,076

**6. RETIREMENT SYSTEMS**

The Township's certified Fire Fighters belong to the Police and Firemen's Disability and Pension Funds (PFDPF). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide 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 2000 and 1999, members of PFDPF contributed 10% of their wages to the PFDPF. The Township contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' salaries in 1999 and 10.84% in 2000. The Township has paid all contributions required through December 31, 2000.

**GREEN TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**7. RISK MANAGEMENT**

The Township has obtained commercial insurance through a private carrier for the following risks:

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

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

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STATE OF OHIO  
OFFICE OF THE AUDITOR

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

Green Township  
Hamilton County  
6303 Harrison Avenue  
Cincinnati, Ohio 45247

To the Board of Trustees:

We have audited the accompanying financial statements of Green Township, Hamilton County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated August 29, 2001. 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 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*. The instance of noncompliance is described in the accompanying schedule of findings as item 2000-40431-001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated August 29, 2001.

Green Township  
Hamilton County  
Report on Compliance and on Internal Control Required by  
*Government Auditing Standards*  
Page 2

This report is intended for the information and use of the management and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

August 29, 2001

**GREEN TOWNSHIP  
HAMILTON COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999**

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

**FINDING NUMBER 2000-40431-001**

**Noncompliance Citation**

Ohio Rev. Code, Section 5705.09(F) requires the Township to establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose. Upon establishing a fund, estimated receipts should be certified to the County Auditor as available for expenditure, and anticipated expenditures should be included in the Township's appropriations.

The State made payments of "Issue II" monies to contractors on behalf of the Township totaling \$772,081 that the Township failed to establish a fund or included in its financial statements. The accompanying financial statements have been adjusted to reflect the receipt and disbursement of this money.

We recommend the Township establish and budget monies spent on behalf of the Township. Guidance on the accounting treatment for these types of transactions is set forth in the Auditor of State Management Advisory Services Bulletin 89-17 and Auditor of State Bulletin 2000-008.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

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**GREEN 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  
OCTOBER 2, 2001**