



**JACKSON TOWNSHIP
MONTGOMERY COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 and 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**JACKSON TOWNSHIP
MONTGOMERY COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Jackson Township
Montgomery County
316 West Walnut Street
Farmersville, Ohio 45325

To the Board of Trustees:

We have audited the accompanying financial statements of Jackson Township, Montgomery County, (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 October 22, 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 management and 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.

Jim Petro
Auditor of State

October 22, 2001

**JACKSON TOWNSHIP
MONTGOMERY COUNTY**

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

| | <u>Governmental Fund Types</u> | | | Totals (Memorandum Only) |
|--|--------------------------------|----------------------------|-----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | |
| Cash Receipts: | | | | |
| Local Taxes | \$57,873 | \$533,065 | | \$590,938 |
| Intergovernmental | 91,764 | 299,684 | | 391,448 |
| Charges for Services | | 192,087 | | 192,087 |
| Licenses, Permits, and Fees | 5,908 | 135 | | 6,043 |
| Fines, Forfeitures, and Penalties | 3,339 | 1,276 | | 4,615 |
| Earnings on Investments | 9,738 | 12,666 | | 22,404 |
| Other Revenue | 7,875 | 55,547 | | 63,422 |
| | <u>176,497</u> | <u>1,094,460</u> | | <u>1,270,957</u> |
| Total Cash Receipts | | | | |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 108,763 | 342 | | 109,105 |
| Public Safety | | 709,102 | | 709,102 |
| Public Works | | 246,502 | | 246,502 |
| Conservation - Recreation | | 71,684 | | 71,684 |
| Debt Service: | | | | |
| Redemption of Principal | 9,425 | 77,682 | | 87,107 |
| Interest and Fiscal Charges | 1,379 | 9,408 | | 10,787 |
| Capital Outlay | | 74,559 | \$4,352 | 78,911 |
| | <u>119,567</u> | <u>1,189,279</u> | <u>4,352</u> | <u>1,313,198</u> |
| Total Cash Disbursements | | | | |
| Total Receipts Over/(Under) Disbursements | <u>56,930</u> | <u>(94,819)</u> | <u>(4,352)</u> | <u>(42,241)</u> |
| Other Financing Receipts/(Disbursements): | | | | |
| Note Proceeds | | | 155,000 | 155,000 |
| Loan Proceeds | | 46,867 | | 46,867 |
| | | <u>46,867</u> | <u>155,000</u> | <u>201,867</u> |
| Total Other Financing Receipts | | | | |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | 56,930 | (47,952) | 150,648 | 159,626 |
| Fund Cash Balances, January 1 | <u>63,818</u> | <u>334,782</u> | <u>4,804</u> | <u>403,404</u> |
| Fund Cash Balances, December 31 | <u>\$120,748</u> | <u>\$286,830</u> | <u>\$155,452</u> | <u>\$563,030</u> |
| Reserve for Encumbrances, December 31 | <u>\$72</u> | <u>\$984</u> | <u>\$0</u> | <u>\$1,056</u> |

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

**JACKSON TOWNSHIP
MONTGOMERY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

| | <u>Governmental Fund Types</u> | | | Totals (Memorandum Only) |
|--|--------------------------------|----------------------------|-----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | |
| Cash Receipts: | | | | |
| Local Taxes | \$13,026 | \$544,273 | | \$557,299 |
| Intergovernmental | 139,919 | 184,437 | | 324,356 |
| Charges for Services | | 202,614 | | 202,614 |
| Licenses, Permits, and Fees | 4,067 | 118 | | 4,185 |
| Fines, Forfeitures, and Penalties | 3,997 | 680 | | 4,677 |
| Earnings on Investments | 4,882 | 5,921 | | 10,803 |
| Other Revenue | 3,634 | 58,900 | | 62,534 |
| | <u>169,525</u> | <u>996,943</u> | | <u>1,166,468</u> |
| Total Cash Receipts | | | | |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 141,854 | 282 | | 142,136 |
| Public Safety | 1,000 | 625,211 | | 626,211 |
| Public Works | | 196,348 | | 196,348 |
| Health | 1,000 | | | 1,000 |
| Conservation - Recreation | | 89,307 | | 89,307 |
| Debt Service: | | | | |
| Redemption of Principal | 26,667 | 36,550 | | 63,217 |
| Interest and Fiscal Charges | 6,275 | 4,697 | | 10,972 |
| Capital Outlay | 26,383 | 48,105 | | 74,488 |
| | <u>203,179</u> | <u>1,000,500</u> | | <u>1,203,679</u> |
| Total Cash Disbursements | | | | |
| Total Receipts Over/(Under) Disbursements | <u>(33,654)</u> | <u>(3,557)</u> | | <u>(37,211)</u> |
| Other Financing Receipts/(Disbursements): | | | | |
| Loan Proceeds | | 40,680 | | 40,680 |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | (33,654) | 37,123 | | 3,469 |
| Fund Cash Balances, January 1 | <u>97,472</u> | <u>297,659</u> | <u>4,804</u> | <u>399,935</u> |
| Fund Cash Balances, December 31 | <u>\$63,818</u> | <u>\$334,782</u> | <u>\$4,804</u> | <u>\$403,404</u> |
| Reserve for Encumbrances, December 31 | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

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

**JACKSON TOWNSHIP
MONTGOMERY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Jackson Township, Montgomery 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, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Farmersville Fire Association, Montgomery County to provide fire services and emergency medical services.

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

B. Basis of Accounting

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

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

C. Cash and Investments

Certificates of deposit, and Repurchase agreements are valued at cost. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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.

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.

**JACKSON TOWNSHIP
MONTGOMERY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Police District Fund and Fire District Fund - These funds receive monies from property tax levies to finance police and fire services for the Township.

Park Levy Fund - These fund receives monies from property tax levies to finance park services.

Garbage and Waste Disposal District Fund - This fund receives monies for waste disposal.

3. Capital Project Fund

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects.

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.

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.

**JACKSON TOWNSHIP
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999
(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 reappropriated.

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:

| | <u>2000</u> | <u>1999</u> |
|--------------------------------|-------------------------|-------------------------|
| Demand deposits | \$31,921 | \$342,365 |
| Repurchase Agreement | 466,158 | |
| STAR Ohio | <u>64,951</u> | <u>61,039</u> |
| Total investments | <u>531,109</u> | <u>61,039</u> |
| Total deposits and investments | <u><u>\$563,030</u></u> | <u><u>\$403,404</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: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**JACKSON TOWNSHIP
MONTGOMERY COUNTY**

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

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 | \$ 145,721 | \$ 176,497 | \$30,776 |
| Special Revenue | 1,122,525 | 1,141,327 | 18,802 |
| Capital Projects | 155,400 | 155,000 | (400) |
| Total | \$1,423,646 | \$1,472,824 | \$49,178 |

| 2000 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$ 212,597 | \$ 119,639 | \$92,958 |
| Special Revenue | 951,305 | 1,190,263 | (238,958) |
| Capital Projects | 159,800 | 4,352 | 155,448 |
| Total | \$1,323,702 | \$1,314,254 | \$ 9,448 |

| 1999 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$ 141,172 | \$ 169,525 | \$28,353 |
| Special Revenue | 992,708 | 1,037,623 | 44,915 |
| Capital Projects | 400 | 0 | (400) |
| Total | \$1,134,280 | \$1,207,148 | \$72,868 |

| 1999 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$ 213,062 | \$ 203,179 | 9,883 |
| Special Revenue | 1,126,939 | 1,000,500 | 126,439 |
| Capital Projects | 5,200 | 0 | 5,200 |
| Total | \$1,345,201 | \$1,203,679 | \$141,522 |

**JACKSON TOWNSHIP
MONTGOMERY COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

Contrary to Ohio law, disbursements plus encumbrances exceeded appropriations in the Fire North and Fire South Special Revenue funds in 2000.

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. RETIREMENT SYSTEMS

The Township's law enforcement officers and all other full time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, Members of Law enforcement contributed 9% of their gross salaries. The Township contributed an amount equal to 16.7% for January 1999 through June of 2000 and 14.7% for July 2000 through December 2000 of participant's gross salaries. All other employees contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for January 1999 through June 2000 and 8.13% for July 2000 through December 2000. The Township has paid all contributions required through December 31, 2000.

6. RISK MANAGEMENT

The Township has obtained commercial insurance 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.

**JACKSON TOWNSHIP
MONTGOMERY COUNTY**

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

7. DEBT

Debt outstanding at December 31, 2000 was as follows:

On August 31, 2000 the Township issued tax anticipation notes for the Township hall acquisition, renovation and furnishing of the existing building located at 45 East Walnut Street, in the amount of \$155,000 maturing August 1, 2015 with the interest rate of 7%.

The Township had three outstanding leases at December 31, 2000 for a Dump Truck, Chevy Lumina, and Caterpillar Backhoe Loader. Each lease was secured by the equipment or machinery pertained to the individual lease.

During 2000 and 1999 the township entered into a loan agreement with Eaton National bank for the purchase of four vehicles: 1999 and 2000 Crown Victoria, 2000 Chevy Impala, and 2000 Chevy Malibu.

The Township entered into a land contract for the purchase of land and buildings on May 5, 1998. The purchase price was \$105,000 with an interest rate of 8%.

In 1999 the Township entered into an agreement with Montgomery County to purchase police radios in the amount of \$34,688 interest free. The agreement requires the Township to repay Montgomery County \$11,563 annually until 2002.

Amortization of notes, including interest, is scheduled as follows:

| <u>Year Ended December 31</u> | <u>Principal</u> | <u>Interest</u> |
|-----------------------------------|------------------|-----------------|
| 2001 | \$10,000 | \$10,097 |
| 2002 | \$10,000 | 10,150 |
| 2003 | \$10,000 | 9,450 |
| 2004 | \$10,000 | 8,750 |
| 2005 | \$10,000 | 8,050 |
| 2006-2015 | \$105,000 | 42,000 |
| | <u>\$155,000</u> | <u>\$88,497</u> |

Amortization of leases, including interest, is scheduled as follows:

| <u>Year Ended December 31</u> | <u>Principal</u> | <u>Interest</u> |
|-----------------------------------|------------------|-----------------|
| 2001 | \$10,561 | \$629 |
| | <u>\$10,561</u> | <u>\$629</u> |

**JACKSON TOWNSHIP
MONTGOMERY COUNTY**

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

7. DEBT (Continued)

Amortization of car loans, including interest, is scheduled as follows:

| Year Ended December 31 | Principal | Interest |
|-----------------------------------|------------------|-----------------|
| 2001 | \$23,441 | \$3,760 |
| 2002 | 24,843 | 2,358 |
| 2003 | 17,233 | 155 |
| | \$65,517 | \$6,273 |

Amortization of land and radio contracts, including interest, is scheduled as follows:

| Year Ended December 31 | Principal | Interest |
|-----------------------------------|------------------|-----------------|
| 2001 | \$36,563 | \$2,000 |
| 2002 | 11,563 | 0 |
| | \$48,126 | \$2,000 |

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

Jackson Township
Montgomery County
316 West Walnut Street
Farmersville, Ohio 45325

To the Board of Trustees:

We have audited the accompanying financial statements of Jackson Township, Montgomery County, (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated October 22, 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2000-40357-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated October 22, 2001.

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 October 22, 2001.

Jackson Township
Montgomery County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended 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.

Jim Petro
Auditor of State

October 22, 2001

**JACKSON TOWNSHIP
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS
FOR YEARS ENDED DECEMBER 31, 2000 AND 1999**

FINDING NUMBER 2000-40357-001

Ohio Rev. Code Section 5705.41(B) outlines the restrictions on the appropriation and expenditure of money by the Township. The requirement establishes that no subdivision or taxing unit is to expend money unless it has been appropriated.

Actual expenditures plus outstanding encumbrances exceeded appropriations for the following funds:

As of Dec. 31, 2000 the township had the following variances:

| Fund | Appropriations | Disbursements + Encumbrances | Variance |
|-------------|-----------------------|---|-----------------|
| Fire South | \$2,700 | \$185,080 | (\$182,380) |
| Fire North | \$1,000 | \$110,865 | (\$109,865) |

As of June 30, 2000 the township had the following variances:

| Fund | Appropriations | Disbursements + Encumbrances | Variance |
|-------------|-----------------------|---|-----------------|
| Fire South | \$2,700 | \$87,839 | (\$85,139) |
| Fire North | \$1,000 | \$46,232 | (\$45,232) |

The Township should monitor appropriations and expenditures throughout the fiscal year, making amendments to its appropriations as needed to be in compliance with this section of Ohio Revised Code. Implementing these procedures will also reduce the risk that the District expends and encumbers more than what was legally appropriated by the Board.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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JACKSON TOWNSHIP

MONTGOMERY 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 8, 2001**