



**WEST CHESTER TOWNSHIP
BUTLER COUNTY**

REGULAR AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**WEST CHESTER TOWNSHIP
BUTLER COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT

West Chester Township
Butler County
9100 Centre Pointe Dr.
West Chester, Ohio 45069

We have audited the accompanying financial statements of West Chester Township, Butler County, Ohio (the Township), as of and for the years ended December 31, 2000. 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 its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

As discussed in Note 8, during 2000 the Township added amounts held in trust as Debt Service fund.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 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 the 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 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 23, 2001

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WEST CHESTER TOWNSHIP
BUTLER 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**

	Governmental Fund Types				Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Non-Expendable Trust	
Cash Receipts:						
Property Tax and Other Local Taxes	\$1,141,392	\$11,885,343	\$0	\$0	\$0	\$13,026,735
Licenses, Permits, and Fees	113,158	75,674	0	0	0	188,832
Fines and Forfeitures	88,282	15,270	0	0	0	103,552
Intergovernmental Receipts	1,955,630	1,318,141	0	0	0	3,273,771
Special Assessments	0	182,230	616,165	0	0	798,395
Interest	258,646	117,959	81,760	359,190	783	818,338
All Other Revenue	29,108	762,716	0	541,131	0	1,332,955
Total Cash Receipts	3,586,216	14,357,333	697,925	900,321	783	19,542,578
Cash Disbursements:						
Current:						
General Government	2,543,572	0	0	0	0	2,543,572
Public Safety	0	9,803,581	0	0	0	9,803,581
Public Works	60,245	1,408,152	0	0	0	1,468,397
Health	139,736	90,183	0	0	0	229,919
Conservation - Recreation	726,647	0	0	0	0	726,647
Miscellaneous	410,496	118,502	0	0	35	529,033
Debt Service:						
Principal Payments	0	0	3,075,000	0	0	3,075,000
Interest Payments	0	0	450,151	0	0	450,151
Capital Outlay	866,668	2,002,810	4,662,705	3,401,445	0	10,933,628
Total Disbursements	4,747,364	13,423,228	8,187,856	3,401,445	35	29,759,928
Total Receipts Over/(Under) Disbursements	(1,161,148)	934,105	(7,489,931)	(2,501,124)	748	(10,217,350)
Other Financing Receipts/(Disbursements):						
Proceeds of Notes	0	0	5,000,000	5,000,000	0	10,000,000
Other Financing Sources	22,196	0	0	0	0	22,196
Total Other Financing Receipts/(Disbursements)	22,196	0	5,000,000	5,000,000	0	10,022,196
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(1,138,952)	934,105	(2,489,931)	2,498,876	748	(195,154)
Fund Cash Balances, January 1 (Restated)	2,380,603	3,977,476	3,530,713	3,585,335	12,277	13,486,404
Fund Cash Balances, December 31	\$1,241,651	\$4,911,581	\$1,040,782	\$6,084,211	\$13,025	\$13,291,250
Reserves for Encumbrances, December 31	\$313,687	\$471,938	\$0	\$1,513,285	\$0	\$2,298,910

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

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**WEST CHESTER TOWNSHIP
BUTLER COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

West Chester Township, Butler 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, fire protection and emergency medical services. Based on the foregoing, the reporting entity is comprised of the primary government and a component unit.

Component units are legally separate organizations for which the Township is financially accountable. The Township is financially accountable for an organization if the Township appoints a voting majority of the organization's governing board and (1) the Township is able to significantly influence the programs or services performed or provided by the organization; or (2) the Township is legally entitled to or can otherwise access the organization's resources; the Township is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Township is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the Township in that the Township approves the budget, the issuance of debt, or the levying of taxes.

The Community Improvement Corporation (CIC) is a legally separate, non-profit organization that is a component unit of the Township. The Board of the CIC is comprised of five members, two Township Trustees and one member appointed by the Trustees and the other two appointed by the membership of the CIC. The CIC was established to serve as an agent for economic development for the Township and currently receives the majority of its funding from the Township. The financial activity and resources of the CIC are not presented in the accompanying financial statements. Financial information (revenues, expenditures, equity) can be obtained from the CIC.

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 liquid asset management accounts are valued at cost. The investment in Star Ohio (the State Treasurer's investment pool) is valued at amount reported by the State Treasurer.

**WEST CHESTER TOWNSHIP
BUTLER COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Cash and investments (Continued)

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.

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:

Fire District - This fund receives proceeds from property tax money for providing safety to the Township

Police District - This fund receives property tax money and is used for police protection within the township.

3. Debt Service Funds

The Debt Service Fund is used to accumulate resources for the payment of bonds and note indebtedness (the Township had no bond indebtedness in 2000). The Township had the following significant Debt Service Funds:

Tax Increment Financing Fund - This fund is used to make payments on note debt issued to finance road construction improvements within the Township.

Tax Increment Financing Debt Service Fund - is used to account for proceeds of PILOT money to make principal and interest payments on debt issued to finance road improvements and extensions

Park Note Fund - This fund is used to account for money borrowed for the acquisition of land for Township parks.

4. Capital Project Fund

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 Capital Project Fund:

**WEST CHESTER TOWNSHIP
BUTLER COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Permanent Improvement - The Township received proceeds of a debt issue for projects within the Township.

5. Fiduciary Fund (Non-Expendable Trust Fund)

This fund is used to account for resources restricted by a legally binding trust agreement. The Township had the following significant Fiduciary fund:

Ayers-Pocok Bequest Fund - This non-expendable trust fund is used to account for the maintenance of cemetery plots.

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 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.

A summary of 2000 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.

**WEST CHESTER TOWNSHIP
BUTLER COUNTY**

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

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>
Demand deposits	\$4,168,255
Certificates of deposit	<u>1,600,000</u>
Total deposits	5,768,255
Federal Securities	5,844,029
STAR Ohio	1,668,966
Treasury Note	<u>10,000</u>
Total investments	<u>7,522,995</u>
Total deposits and investments	<u><u>\$13,291,250</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: Federal Agency Securities 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 the physical or book-entry form. The tax increment revenue notes trust agreement requires the Township to establish a debt fund to be maintained by a Trustee. At December 31, 2000, the Trustee held \$371,488 on the Township's behalf.

3. BUDGETARY ACTIVITY

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,802,757	\$3,608,412	(\$194,345)
Special Revenue	13,789,687	14,357,333	567,646
Debt Service	5,610,000	5,697,925	87,925
Capital Projects	5,520,154	5,900,321	380,167
Expendable Trust	<u>613</u>	<u>783</u>	<u>170</u>
Total	<u><u>\$28,723,211</u></u>	<u><u>\$29,564,774</u></u>	<u><u>\$841,563</u></u>

**WEST CHESTER TOWNSHIP
BUTLER COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$6,183,798	\$5,061,051	\$1,122,747
Special Revenue	17,565,234	13,895,166	3,670,068
Debt Service	8,769,225	8,187,856	581,369
Capital Project	8,685,335	4,914,730	3,770,605
Expendable Trust	12,890	35	12,855
Total	\$41,216,482	\$32,058,838	\$9,157,644

4. PROPERTY TAX

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

Public utilities are also taxed on personal and real property located within the Township.

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

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

5. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Township Park Land Acquisition Note	\$5,000,000	4.75%
Township Road Improvement Note	\$3,805,000	5.24%
Tax Increment Revenue Notes	\$4,040,000	4.35%
Township Road Improvement Note - 747	\$5,000,000	4.86%
Total	\$17,845,000	

**WEST CHESTER TOWNSHIP
BUTLER COUNTY**

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

5. DEBT (Continued)

The Township Park Land Acquisition Note was renewed March 14, 2000, to finance the cost of purchasing land and establishing a township park, under authority of the general laws of the State of Ohio, particularly Section 505.261 of the Ohio Revised Code. interest on the outstanding balance, at a rate of four and seventy-five hundredths per cent (4.75%) per annum, payable at maturity.

The Township Road Improvement Note was renewed on June 23, 2000 and the Township Road Improvement Note - 747 was issued on April 11, 2000 and mature on June 20, 2001 and April 10, 2001 respectively. Both,- were issued to finance the costs of making improvements to the Township road systems, including land acquisition, construction, planning and legal costs.

In 1997, the Township adopted a tax increment financing plan. The financing plan was earmarked for the Tax Incremental Revenue Note related to the construction of the Union-Centre Boulevard roadway. In order to fund the construction, the Township has issued a registered revenue note in the total amount of \$ 4,500,000. For financial reporting purposes, the Township has reported the activity of this Trustee account in the financial statements as a Debt Service fund (to report note service activities). The notes are being repaid from services payments that were assessed and collected by the County. These service payments are payments made by the property owners in lieu of real property taxes(PILOT). The notes commence maturing in January 2001, and will reach final maturity in December 2017. The first payment in lieu of taxes will be made to the Lakota Local School District in 2001. The payment will be \$75,821 which is the maximum due (27% of the total) per the agreement with the school district.

Amortization of the Tax Incremental Revenue Note, including interest, is scheduled as follows:

Year ending December 31:	Tax Incremental Revenue Notes
2001	\$340,740
2002	343,562
2003	340,950
2004	343,562
2005	339,855
2006	343,120
2006-10	1,708,338
2011-15	1,702,989
Subsequent	<u>676,761</u>
Total	<u><u>\$5,791,063</u></u>

**WEST CHESTER TOWNSHIP
BUTLER COUNTY**

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

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, 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' gross salaries through June 2000, and 8.13% thereafter. The Township has paid all contributions required through December 31, 2000.

7. 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.

8. RESTATEMENT OF BEGINNING FUND BALANCE

In prior years the activity of the Tax Increment Financing fund was kept in a segregated account. For the year ended December 31, 2000, the Township has included the Tax Increment Financing Bond and Construction activity and trust bank account balances as a Debt Services Fund. This change required that certain adjustments be recorded to the December 31, 1999, fund balances as previously reported, to reflect the balance held by the Trustee.

The restatement to the beginning fund balance is as follows:

	Previously stated		Restated Amount
	Balance at 12/31/99	Adjustments	At 1/1/00
Governmental Fund:			
Debt Service	\$ 3,159,225	\$ 371,448	\$ 3,530,713
	=====	=====	=====

The Tax Increment Financing fund's only activity in 1999 was interest earned that amounted to \$ 1,248.

**WEST CHESTER TOWNSHIP
BUTLER COUNTY**

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

9. NONCOMPLIANCE

Contrary to Ohio law, the Township did not certify that funds were available prior to purchase in some instances. Also, the Township did not pass the annual appropriations measure by the required date.



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

West Chester Township
Butler County
9100 Centre Pointe Dr.
West Chester, Ohio 45069

To the Board of Trustees:

We have audited the accompanying financial statements of West Chester Township, Butler County, Ohio (the Township), as of and for the years ended December 31, 2000, and have issued our report thereon dated October 23, 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 two instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2000-40409-001 and 2000-40409-002. We also noted certain immaterial instances of noncompliance that we have reported to the management of the Township in a separate letter dated October 23, 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 the management of the Township in a separate letter dated October 23, 2001.

West Chester Township
Butler 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 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 23, 2001

**WEST CHESTER TOWNSHIP
BUTLER COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2000-40409-001

Material Noncompliance

Ohio Rev. Code Section 5705.41 (D), states that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purposes and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

This section also provides two exceptions to the above requirements:

- A. Then and now certificates - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order at the time of the certificate, appropriated and free of any previous encumbrances, the Township Trustees may authorize the issuance of a warrant in payment of amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.

- B. If the amount is less than \$1,000 dollars, the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of the Township Trustees, if such expenditures are otherwise valid.

The Township ordered and received goods and/or services without first obtaining the certificate of the Clerk and did not meet the requirements for exceptions to the certificate requirements. Of the transactions reviewed, 48% for 2000 had instances where the invoice was dated prior to the purchase order. The department supervisor(s) or other authorized personnel should complete and submit a purchase order to the Clerk for review, approval, and certification that funds are available to purchase the goods and/or service, and that the purchase is valid and for a proper public purpose prior to ordering or purchasing goods and/or services.

FINDING NUMBER 2000-40409-002

Material Noncompliance

Ohio Rev. Code Section 5705.38, states that on or about the first day of each fiscal year, an appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the county budget commission based upon the actual year end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until April 1. In 2000, the Board did not pass the annual appropriations until July 25.



STATE OF OHIO
OFFICE OF THE AUDITOR

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WEST CHESTER TOWNSHIP

BUTLER 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 27, 2001**