



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

---

**STATE OF OHIO**



COLERAIN TOWNSHIP  
BELMONT COUNTY

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Colerain Township  
Belmont County  
53979 Colerain Pike  
Martins Ferry, Ohio 43935

To the Board of Trustees:

We have audited the accompanying financial statements of Colerain Township, Belmont County, Ohio (the Township), as of and for the years ended December 31, 2001 and 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 of Colerain Township, Belmont County, as of December 31, 2001 and 2000, 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 May 1, 2002, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, the Board 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.

A handwritten signature in black ink, appearing to read "Jim Petro".

**Jim Petro**  
Auditor of State

May 1, 2002

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**COLERAIN TOWNSHIP  
BELMONT 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, 2001**

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$28,965	\$99,831	\$	\$	\$128,796
Intergovernmental	109,168	79,991	17,080		206,239
Special Assessments		6,995			6,995
Earnings on Investments	1,642	722		99	2,463
Other Revenue	9,627	6,000			15,627
	<u>149,402</u>	<u>193,539</u>	<u>17,080</u>	<u>99</u>	<u>360,120</u>
<b>Total Cash Receipts</b>					
<b>Cash Disbursements:</b>					
Current:					
General Government	63,827	16			63,843
Public Safety		20,331			20,331
Public Works	25,168	176,881			202,049
Health	15,848				15,848
Purchased Services				200	200
Miscellaneous	3,367				3,367
Capital Outlay		758	17,080		17,838
	<u>108,210</u>	<u>197,986</u>	<u>17,080</u>	<u>200</u>	<u>323,476</u>
<b>Total Cash Disbursements</b>					
Total Cash Receipts Over/(Under) Cash Disbursements	41,192	(4,447)	0	(101)	36,644
Fund Cash Balances, January 1	118,233	201,296	0	1,352	320,881
<b>Fund Cash Balances, December 31</b>	<u><u>\$159,425</u></u>	<u><u>\$196,849</u></u>	<u><u>\$0</u></u>	<u><u>\$1,251</u></u>	<u><u>\$357,525</u></u>

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

**COLERAIN TOWNSHIP  
BELMONT 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>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$24,080	\$86,048	\$	\$110,128
Intergovernmental	122,941	86,151		209,092
Special Assessments		7,009		7,009
Charges for Services	9			9
Licenses, Permits, and Fees		150		150
Earnings on Investments	10,764	1,103		11,867
Other Revenue		6,000		6,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	157,794	186,461	0	344,255
<b>Cash Disbursements:</b>				
Current:				
General Government	123,388	18		123,406
Public Safety	928	19,859		20,787
Public Works	10,887	161,636		172,523
Health	12,355	109		12,464
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	147,558	181,622	0	329,180
Total Cash Receipts Over/(Under) Cash Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	10,236	4,839	0	15,075
<b>Other Financing Receipts:</b>				
Other Sources	19			19
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts	19	0	0	19
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	10,255	4,839	0	15,094
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>	<hr/>
	107,978	196,457	1,352	305,787
<b>Fund Cash Balances, December 31</b>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>\$118,233</b>	<b>\$201,296</b>	<b>\$1,352</b>	<b>\$320,881</b>

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



**COLERAIN TOWNSHIP  
BELMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Colerain Township, Belmont 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 maintenance of roads and bridges, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Colerain Volunteer Fire Department, Maynard Volunteer Fire Department and E.M.S., Barton Volunteer Fire Department, and Wolfhurst Central Volunteer Fire Department to provide fire protection.

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

**B. Basis of Accounting**

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

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

**C. Cash**

Certificates of deposit are valued at cost.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash that is 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 to construct, maintain and repair Township roads and bridges.

**COLERAIN TOWNSHIP  
BELMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

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

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds (Continued)**

*Gasoline Tax Fund* - This fund receives gasoline tax money to construct, maintain and repair Township roads.

*Fire Levy Fund* - This fund receives property tax money to pay for fire protection.

**3. Capital Projects 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 Projects Fund:

*Issue II Fund* - The Township received a grant from Belmont County for the East Loretta resurfacing and drainage project.

**4. 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 Fund:

*Cemetery Bequest Fund* - This fund receives interest used for the permanent care and decoration of graves in the Farmington cemetery.

**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. Appropriations lapse at year end.

**2. Estimated Resources**

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

**3. Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**COLERAIN TOWNSHIP  
BELMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

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

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

**2. EQUITY IN POOLED CASH**

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

	2001	2000
Demand deposits	\$256,425	\$219,881
Certificates of deposit	101,100	101,000
Total deposits	\$357,525	\$320,881

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2001 and 2000, follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$84,669	\$149,402	\$64,733
Special Revenue	165,620	193,539	27,919
Capital Projects	0	17,080	17,080
Fiduciary	0	99	99
Total	\$250,289	\$360,120	\$109,831

**COLERAIN TOWNSHIP  
BELMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgeted Expenditures	Actual Expenditures	Variance
General	\$202,000	\$108,210	\$93,790
Special Revenue	353,010	197,986	155,024
Capital Projects	0	17,080	(17,080)
Fiduciary	1,352	200	1,152
Total	<u>\$556,362</u>	<u>\$323,476</u>	<u>\$232,886</u>

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$100,381	\$157,813	\$57,432
Special Revenue	216,951	186,461	(30,490)
Total	<u>\$317,332</u>	<u>\$344,274</u>	<u>\$26,942</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgeted Expenditures	Actual Expenditures	Variance
General	\$187,497	\$147,558	\$39,939
Special Revenue	310,659	181,622	129,037
Total	<u>\$498,156</u>	<u>\$329,180</u>	<u>\$168,976</u>

Contrary to Ohio law, expenditures exceeded appropriations within the Issue II Fund by \$17,080 for the year ended December 31, 2001.

**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 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.

**COLERAIN TOWNSHIP  
BELMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**5. RETIREMENT SYSTEMS**

Township employees, as well as the Clerk and Trustees, 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 2001 and 2000, employees contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Township has paid all contributions required through December 31, 2001.

**6. RISK MANAGEMENT**

**Risk Pool Membership**

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

OTARMA retains casualty risks up to \$250,000 per occurrence. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, which the General Reinsurance Corporation will reinsure.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

COLERAIN TOWNSHIP  
BELMONT COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)

6. RISK MANAGEMENT (Continued)

Risk Pool Membership (Continued)

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and report the following assets, liabilities and retained earnings at December 31, 2001 and 2000 (the latest information available):

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$22,684,383
Liabilities	<u>9,379,003</u>	<u>8,924,977</u>
Retained earnings	<u>\$14,324,773</u>	<u>\$13,759,406</u>
<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$5,011,131	\$4,156,784
Liabilities	<u>647,667</u>	<u>497,831</u>
Retained earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>



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

Colerain Township  
Belmont County  
53979 Colerain Pike  
Martins Ferry, Ohio 43935

To the Board of Trustees:

We have audited the accompanying financial statements of Colerain Township, Belmont County, Ohio (the Township), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated May 1, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2001-41007-001 and 2001-41007-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated May 1, 2002.

**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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be 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 the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings as items 2001-41007-003 and 2001-41007-004.

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. 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 to be material weaknesses. However, we believe none of the reportable conditions described above are material weaknesses. We also 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 May 1, 2002.

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

May 1, 2002



COLERAIN TOWNSHIP  
BELMONT COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000

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

**FINDING NUMBER 2001-41007-001**

**Finding for Recovery – Repaid Under Audit**

Ohio Rev. Code Section 507.09 states that a Township Clerk shall be entitled to annual compensation of \$10,000 (for terms of office beginning prior to May 8, 1996) when the Township’s budget is between \$500,000 and \$750,000. Mary Lash was elected as Clerk to a term beginning April 1, 1996 by the residents of Colerain Township. For the months of January through March 2000, Mrs. Lash was paid \$2,917.50. A recap of the overpayment is as follows:

January through March 2000 salary paid	\$2,917.50
January through March 2000 salary authorized	<u>2,499.99</u>
January through March 2000 overpayment	<u>\$ 417.51</u>

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery is hereby issued against Mary Lash, former Clerk and her surety company, The Personal Service Insurance Company, jointly and severally, in the amount of \$417.51 and in favor of the General Fund of Colerain Township. The finding was paid by Mary Lash on April 30, 2002, in the amount of \$417.51 with check number 553. The receipt was posted to the Township General Fund per receipt number 47-02.

**FINDING NUMBER 2001-41007-002**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41(B) states no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated.

At December 31, 2001, the Township’s Issue II Fund had expenditures which exceeded appropriations as follows:

<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
\$0	\$17,080	(\$17,080)

We recommend the Clerk refer to Auditor of State Bulletin 2000-08 when receiving on-behalf of grants to help ensure the on-behalf of grants are accurately recorded to the Township’s ledgers and financial statements.

**COLERAIN TOWNSHIP  
BELMONT COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

<p><b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b></p>
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**FINDING NUMBER 2001-41007-003**

**Reportable Condition - Estimated Resources**

The Township's 2001 and 2000 budgetary financial records did not reflect estimated resources per the official amended certificate received from the County Budget Commission. Not accurately posting authorized estimated resources into the budgetary financial records could result in appropriations exceeding estimated resources.

We recommend estimated resources be entered into the Township's computer system as approved by the County Budget Commission on the official amended certificate of estimated resources.

**FINDING NUMBER 2001-41007-004**

**Reportable Condition - Posting of Receipts**

Several receipt transactions were not posted to the correct receipt line item account, based upon the source of the receipt. As a result, reclassification entries were made to accurately reflect these transactions on the Township's annual financial statements and additional audit costs were incurred by the Township.

We recommend the Clerk consult the Ohio Administrative Code and/or Ohio Township Manual when monies are received to help ensure these transactions are posted to the appropriate receipt line item account.

**COLERAIN TOWNSHIP  
BELMONT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2001 AND 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-41007-001	The Township did not post receipts to the proper fund designation during 1999 contrary to Ohio Rev. Code Section 5705.10.	Partially Corrected	We reported this finding in the management letter.
1999-41007-002	The Township did not post disbursements to the proper fund designation during 1999 and 1998 contrary to Ohio Rev. Code Section 5705.10.	Yes	N/A.
1999-41007-003	The Township had expenditures which were not properly encumbered contrary to Ohio Rev. Code Section 5705.41 (D)	Partially Corrected	We reported this finding in the management letter.
1999-41007-004	The Township had appropriations which exceeded estimated revenue contrary to Ohio Rev. Code Section 5705.39	Yes	N/A.
1999-41007-005	The Township had expenditures which exceeded appropriations contrary to Ohio Rev. Code Section 5705.41 (B)	No	Reissued as finding number 2001-41007-002
1999-41007-006	The Township did not post the approved estimated resources to the computer system.	No	Reissued as finding number 2001-41007-004

**COLERAIN TOWNSHIP  
BELMONT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i><b>Explain:</b></i>
1999-41007-007	The Township had several receipts and disbursements that were not posted into the correct receipts and appropriation line item accounts.	Partially Corrected	Reissued as finding number 2001-41007-004 in regards to posting of receipts.
1999-41007-008	The Township files were haphazardly placed in boxes for audit.	Yes	N/A.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**COLERAIN TOWNSHIP**

**BELMONT 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  
JULY 2, 2002**