



**Auditor of State
Betty Montgomery**

SALT CREEK TOWNSHIP
PICKAWAY COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Salt Creek Township
Pickaway County
27924 Kime Holderman Road
Circleville, Ohio 43113

To the Board of Trustees:

We have audited the accompanying financial statements of Salt Creek Township, Pickaway County, Ohio, (the Township), as of and for the years ended December 31, 2002, and December 31, 2001. 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 accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Saltcreek Township, Pickaway County, Ohio, as of December 31, 2002, and December 31, 2001, 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 April 22, 2003, 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.

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This report is intended solely for the information and use of the 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

BETTY MONTGOMERY
Auditor of State

April 22, 2003

**SALT CREEK TOWNSHIP
PICKAWAY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2002**

| | <u>Governmental Fund Types</u> | | | | Totals (Memorandum Only) |
|---|--------------------------------|----------------------------|-----------------------------|--------------------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | <u>Non-Expendable Trust Fund</u> | |
| Cash Receipts: | | | | | |
| Local Taxes | \$44,273 | \$208,419 | \$0 | \$0 | \$252,692 |
| Intergovernmental | 64,976 | 109,356 | 0 | 0 | 174,332 |
| Licenses, Permits, and Fees | 0 | 3,150 | 0 | 0 | 3,150 |
| Earnings on Investments | 2,542 | 561 | 0 | 401 | 3,504 |
| Other Revenue | 1,439 | 9,798 | 0 | 0 | 11,237 |
| | <u>113,230</u> | <u>331,284</u> | <u>0</u> | <u>401</u> | <u>444,915</u> |
| Total Cash Receipts | | | | | |
| | <u>113,230</u> | <u>331,284</u> | <u>0</u> | <u>401</u> | <u>444,915</u> |
| Cash Disbursements: | | | | | |
| Current: | | | | | |
| General Government | 57,238 | 2,829 | 0 | 0 | 60,067 |
| Public Safety | 0 | 335,735 | 0 | 0 | 335,735 |
| Public Works | 2,245 | 211,296 | 0 | 0 | 213,541 |
| Health | 6,473 | 7,172 | 0 | 0 | 13,645 |
| Capital Outlay | 55,472 | 1,991 | 0 | 0 | 57,463 |
| | <u>121,428</u> | <u>559,023</u> | <u>0</u> | <u>0</u> | <u>680,451</u> |
| Total Cash Disbursements | | | | | |
| | <u>121,428</u> | <u>559,023</u> | <u>0</u> | <u>0</u> | <u>680,451</u> |
| Total Receipts Over/(Under) Disbursements | <u>(8,198)</u> | <u>(227,739)</u> | <u>0</u> | <u>401</u> | <u>(235,536)</u> |
| Other Financing Receipts: | | | | | |
| Proceeds from Sale of Public Debt: | | | | | |
| Sale of Notes | 0 | 229,488 | 0 | 0 | 229,488 |
| | <u>0</u> | <u>229,488</u> | <u>0</u> | <u>0</u> | <u>229,488</u> |
| Total Other Financing Receipts | | | | | |
| | <u>0</u> | <u>229,488</u> | <u>0</u> | <u>0</u> | <u>229,488</u> |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements | <u>(8,198)</u> | <u>1,749</u> | <u>0</u> | <u>401</u> | <u>(6,048)</u> |
| Fund Cash Balances, January 1 | <u>79,151</u> | <u>132,654</u> | <u>979</u> | <u>20,156</u> | <u>232,940</u> |
| Fund Cash Balances, December 31 | <u><u>\$70,953</u></u> | <u><u>\$134,403</u></u> | <u><u>\$979</u></u> | <u><u>\$20,557</u></u> | <u><u>\$226,892</u></u> |

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

**SALT CREEK TOWNSHIP
PICKAWAY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2001**

| | <u>Governmental Fund Types</u> | | | | Totals (Memorandum Only) |
|---|--------------------------------|----------------------------|-----------------------------|--------------------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | <u>Non-Expendable Trust Fund</u> | |
| Cash Receipts: | | | | | |
| Local Taxes | \$43,339 | \$151,830 | \$0 | \$0 | \$195,169 |
| Intergovernmental | 31,744 | 103,687 | 0 | 0 | 135,431 |
| Licenses, Permits, and Fees | 0 | 3,485 | 0 | 0 | 3,485 |
| Earnings on Investments | 6,155 | 988 | 0 | 735 | 7,878 |
| Other Revenue | 1,914 | 4,300 | 0 | 0 | 6,214 |
| | <u>83,152</u> | <u>264,290</u> | <u>0</u> | <u>735</u> | <u>348,177</u> |
| Total Cash Receipts | | | | | |
| Cash Disbursements: | | | | | |
| Current: | | | | | |
| General Government | 51,856 | 1,947 | 0 | 0 | 53,803 |
| Public Safety | 0 | 48,704 | 0 | 0 | 48,704 |
| Public Works | 21,306 | 193,152 | 0 | 0 | 214,458 |
| Health | 6,185 | 7,354 | 0 | 0 | 13,539 |
| Redemption of Principal | 0 | 15,302 | 0 | 0 | 15,302 |
| Interest and Fiscal Charges | 0 | 78 | 0 | 0 | 78 |
| Capital Outlay | 65,396 | 4,800 | 0 | 0 | 70,196 |
| | <u>144,743</u> | <u>271,337</u> | <u>0</u> | <u>0</u> | <u>416,080</u> |
| Total Cash Disbursements | | | | | |
| Total Receipts Over/(Under) Disbursements | (61,591) | (7,047) | 0 | 735 | (67,903) |
| Fund Cash Balances, January 1 | 140,742 | 139,701 | 979 | 19,421 | 300,843 |
| Fund Cash Balances, December 31 | <u>\$79,151</u> | <u>\$132,654</u> | <u>\$979</u> | <u>\$20,156</u> | <u>\$232,940</u> |

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

**SALT CREEK TOWNSHIP
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Saltcreek Township, Pickaway County, Ohio, (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 road and bridge maintenance, cemetery maintenance, fire protection, 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. 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.

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

Fire Fund - This fund receives property tax and special levy money to provide for the fire and EMS services the Township provides.

**SALT CREEK TOWNSHIP
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

C. Fund Accounting (Continued)

3. Capital Projects Fund (Continued)

This fund is 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 projects fund:

Issue II Fund – The Township received a grant from the State of Ohio to complete road work on various roads within the Township.

4. Fiduciary Fund

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

Non-Expendable Trust - Cemetery Bequest Fund – This fund receives interest on restricted money donated to the Township to be used towards the cemetery only.

D. 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. 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 not carried over. They are reappropriated at the beginning of the next year.

A summary of 2002 and 2001 budgetary activity appears in Note 3.

E. 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.

**SALT CREEK TOWNSHIP
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

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:

| | 2002 | 2001 |
|-------------------------|-----------|-----------|
| Demand deposits | \$207,471 | \$213,519 |
| Certificates of deposit | 19,421 | 19,421 |
| Total deposits | \$226,892 | \$232,940 |

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts

| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
|----------------------|----------------------|--------------------|------------|
| General | \$198,870 | \$113,230 | (\$85,640) |
| Special Revenue | 417,144 | 560,772 | 143,628 |
| Non-Expendable Trust | 0 | 401 | 401 |
| Total | \$616,014 | \$674,403 | \$58,389 |

2002 Budgeted vs. Actual Budgetary Basis Expenditures

| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
|------------------|----------------------------|---------------------------|-----------|
| General | \$278,755 | \$121,428 | \$157,327 |
| Special Revenue | 549,798 | 559,023 | (9,225) |
| Capital Projects | 979 | 0 | 979 |
| Total | \$829,532 | \$680,451 | \$149,081 |

2001 Budgeted vs. Actual Receipts

| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
|----------------------|----------------------|--------------------|------------|
| General | \$80,576 | \$83,152 | \$2,576 |
| Special Revenue | 283,158 | 264,290 | (18,868) |
| Non-Expendable Trust | 0 | 735 | 735 |
| Total | \$363,733 | \$348,177 | (\$15,556) |

**SALT CREEK TOWNSHIP
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

| 2001 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$221,317 | \$144,743 | \$76,574 |
| Special Revenue | 422,859 | 271,337 | 151,522 |
| Capital Projects | 979 | 0 | 979 |
| Total | \$645,155 | \$416,080 | \$229,075 |

Contrary to Ohio law, expenditures exceeded appropriations at the object level of control within the following funds:

General Fund
Gasoline Tax Fund
Road and Bridge Fund
Fire District Fund
Fire District Truck Fund
Road District Fund
Permissive Tax Fund

Also, supplemental appropriation measures were not approved in the same manner as the original measure which is contrary to Ohio Rev. Code Section 5705.40.

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 payments, 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.

**SALT CREEK TOWNSHIP
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

5. DEBT

Debt outstanding at December 31, 2002 was as follows:

| | Principal | Interest Rate |
|------------|-----------|---------------|
| Fire Truck | \$229,488 | 4.25% |

On November 21, 2002, the Township issued four separate notes in the amount of \$57,372 each for the purchase of a Fire Truck. The Notes will mature over a staggered period with annual installments of \$57,372 plus interest. The payments will be made from the Fire District Truck Fund.

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

| | Fire Truck |
|--------------------------|------------|
| Year ending December 31: | |
| 2003 | \$59,811 |
| 2004 | 62,256 |
| 2005 | 64,694 |
| 2006 | 67,132 |
| Total | \$253,893 |

The Township made its final payment in 2001 on a Note used to purchase a backhoe .

6. RETIREMENT SYSTEM

The Township's 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 2002 and 2001, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2002 and 2001. The Township has paid all contributions required through December 31, 2002.

7. 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.

**SALT CREEK TOWNSHIP
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

7. RISK MANAGEMENT (Continued)

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.

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:

| <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> |

The above information is the latest available.



Auditor of State Betty Montgomery

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

Salt Creek Township
Pickaway County
27924 Kime Holderman Road
Circleville, Ohio 43113

To the Board of Trustees:

We have audited the accompanying financial statements of Salt Creek Township, Pickaway County, Ohio, (the Township), as of and for the years ended December 31, 2002, and December 31, 2001, and have issued our report thereon dated April 22, 2003. 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 2002-001 and 2002-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 22, 2003.

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 April 22, 2003.

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Salt Creek Township
Pickaway County
Independent Accountants' Report on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended solely 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.

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

BETTY MONTGOMERY
Auditor of State

April 22, 2003

**SALT CREEK TOWNSHIP
PICKAWAY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001**

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

| | |
|-----------------------|-----------------|
| FINDING NUMBER | 2002-001 |
|-----------------------|-----------------|

Appropriation Measure

Ohio Rev. Code Section 5705.40 provides that any appropriation measure may be amended or supplemented as long as the entity complies with the provisions of the law as are used in making the original appropriation.

The original appropriation measure was approved by the Board of Trustees (Board). Subsequent supplemental appropriations were not approved in the same manner. Yet, the supplemental appropriations were incorporated into the Township's budgetary control system permitting the expenditure of monies in excess of the approved spending authority.

In accordance with Ohio Rev. Code Section 5705.40, the supplemental resolutions should be approved by the Board of Trustees. The budgetary schedules reported in the accompanying notes to the financial statements do not reflect any of the unapproved supplemental measures.

We recommend the Township comply with Ohio Rev. Code Section 5705.40.

| | |
|-----------------------|-----------------|
| FINDING NUMBER | 2002-002 |
|-----------------------|-----------------|

Expenditure Exceeding Appropriation

Ohio Rev. Code Section 5705.41(B) provides that no subdivision or taxing unit is to expend money unless it has been appropriated. As noted in Finding 2002-001 above, the Township did not approve supplemental appropriations, instead the Township continued to expend monies in excess of the approved measure. The following funds, at their legal level of control, were affected:

In 2002,

| Fund/Object | Appropriation Measure- Spending Authority | Expenditures | Variance |
|---|--|-------------------|-----------------------|
| Gasoline Tax: Salaries | \$30,000 | \$38,633 | \$(8,633) |
| Road and Bridge: Salaries Insurance | 0 20,000 | 8,219 24,346 | (8,219) (4,346) |
| Fire District: Truck: Supplies Machine, Equipment | 10,000 0 | 12,494 289,488 | (12,494) (289,488) |
| Road District: Insurance | 30,000 | 46,558 | (16,558) |

**SALT CREEK TOWNSHIP
PICKAWAY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001
(Continued)**

| | |
|------------------------------------|-----------------|
| FINDING NUMBER (Continued) | 2002-002 |
|------------------------------------|-----------------|

In 2001:

| Fund/Object | Appropriation Measure Spending Authority | Expenditures | Variance |
|------------------|---|--------------|-----------|
| General: | | | |
| Supplies | \$15,000 | \$20,195 | \$(5,195) |
| Other | 5,575 | 6,185 | (610) |
| Building | 30,000 | 64,696 | (34,696) |
| Gasoline Tax: | | | |
| Salaries | 20,000 | 39,882 | (19,882) |
| Road and Bridge: | | | |
| Supplies | 21,000 | 26,611 | (5,611) |
| Other | 3,705 | 8,706 | (5,001) |
| Fire District : | | | |
| Other | 5,000 | 14,022 | (9,022) |
| Road District: | | | |
| Supplies | 16,000 | 48,506 | (32,506) |
| Permissive Tax: | | | |
| Supplies | 23,000 | 29,055 | (6,055) |

We recommend the Township Trustees approve supplemental measures in accordance with Ohio Rev. Code Section 5705.41(B). No expenditure should be made until such approvals are granted.



**Auditor of State
Betty Montgomery**

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SALT CREEK TOWNSHIP

PICKAWAY 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
JUNE 19, 2003**