



OHIO AUDITOR OF STATE
KEITH FABER



CLARK TOWNSHIP
CLINTON COUNTY

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Clark Township
Clinton County
8113 Farmers Rd
New Vienna, Ohio 45159

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2020 and for each governmental fund type as of and for the year ended December 31, 2019, and related notes of the Clark Township, Clinton County, Ohio (the Township).

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the Township prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Township does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township, as of December 31, 2020 and 2019, and the respective changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2020 and for each governmental fund type as of and for the year ended December 31, 2019, and related notes of the Township, in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Emphasis of Matter

As discussed in Note 14 to the 2020 financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Township. We did not modify our opinion regarding this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2022, 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 grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio
April 21, 2022

Clark Township
Clinton County, Ohio
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2020

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Totals (Memorandum Only) |
|---|------------------|--------------------|-----------------|---------------------|----------------|--------------------------------|
| Cash Receipts | | | | | | |
| Property and Other Local Taxes | 23,066 | 105,291 | | | | \$128,357 |
| Charges for Services | | 26,835 | | | | 26,835 |
| Intergovernmental | 23,811 | 269,071 | | | | 292,882 |
| Earnings on Investments | 337 | 104 | | | | 441 |
| Miscellaneous | 2,679 | 10,782 | | | | 13,461 |
| <i>Total Cash Receipts</i> | <u>49,893</u> | <u>412,083</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>461,976</u> |
| Cash Disbursements | | | | | | |
| Current: | | | | | | |
| General Government | 19,917 | 81,384 | | | | 101,301 |
| Public Safety | | 82,442 | | | | 82,442 |
| Public Works | | 70,468 | | | | 70,468 |
| Health | 2,000 | | | | | 2,000 |
| Capital Outlay | | 156,989 | | | | 156,989 |
| Debt Service: | | | | | | |
| Principal Retirement | | 69,857 | | | | 69,857 |
| Interest and Fiscal Charges | | 9,989 | | | | 9,989 |
| <i>Total Cash Disbursements</i> | <u>21,917</u> | <u>471,129</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>493,046</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>27,976</u> | <u>(59,046)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(31,070)</u> |
| Other Financing Receipts (Disbursements) | | | | | | |
| Other Debt Proceeds | | 83,423 | | | | 83,423 |
| Advances In | | 23,000 | | | | 23,000 |
| Advances Out | (23,000) | | | | | (23,000) |
| <i>Total Other Financing Receipts (Disbursements)</i> | <u>(23,000)</u> | <u>106,423</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>83,423</u> |
| <i>Net Change in Fund Cash Balances</i> | 4,976 | 47,377 | 0 | 0 | 0 | 52,353 |
| <i>Fund Cash Balances, January 1</i> | <u>115,564</u> | <u>239,762</u> | <u>325</u> | <u>4,782</u> | <u>8,510</u> | <u>368,943</u> |
| <i>Fund Cash Balances, December 31</i> | <u>\$120,540</u> | <u>\$287,139</u> | <u>\$325</u> | <u>\$4,782</u> | <u>\$8,510</u> | <u>\$421,296</u> |

See accompanying notes to the basic financial statements

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Clark Township
Clinton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Clark Township, Clinton County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

Jointly Governed Organizations and Public Entity Risk Pools

The Township participates in jointly governed organizations, and the Ohio Risk Management Authority (OTARMA) public entity risk pool Note 8 to the financial statements provides additional information for these entities. These organizations are:

Public Entity Risk Pool:

OTARMA- the pool provides insurance and bonding coverage for the Township.

Jointly Governed Organizations:

Trautwein Joint Township Cemetery, Dodson Township of Highland County and Clark and Jefferson Townships of Clinton County appoint a three-member Board of Trustees to direct cemetery operations. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. The Cemetery provides grounds maintenance, opening and closing of graves and the sale of lots. Note 12 to the financial statements provides additional information for the entity.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, which are all organized on a fund type basis.

Fund Accounting

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

Gas Tax Fund The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

Clark Township
Clinton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Motor Vehicle License Tax Fund The motor vehicle license tax fund accounts for and reports that portion of motor vehicle license registration fees restricted for maintenance and repair of roads within the Township.

Ambulance and EMS Service Fund These funds receive property tax money and charges for services used for Emergency Medical Services.

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Township had the following significant Debt Service Funds:

Ambulance Bonds Debt Service Fund This fund receives property tax revenue use to service the debt for the Township's Vehicle Bonds.

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant capital project funds:

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Township had the following significant permanent fund:

Cemetery Endowment Fund This fund receives interest earned on the nonexpendable corpus. These earnings are used for the general maintenance and upkeep of the Township cemetery.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Budgetary Process

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

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

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 approve estimated resources.

Clark Township
Clinton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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 2020 budgetary activity appears in Note 4.

Deposits and Investments

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Township invests all available funds in an interest-bearing checking account or a certificate of deposit.

Capital Assets

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within

Clark Township
Clinton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 – Compliance

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General and Special Revenue fund by \$44,917 and \$471,129 for the year ended December 31, 2020.

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2020 follows:

| 2020 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|-----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$51,100 | \$49,893 | (\$1,207) |
| Special Revenue | 414,200 | 518,506 | 104,306 |
| Total | \$465,300 | \$568,399 | \$103,099 |

| 2020 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$0 | \$44,917 | (\$44,917) |
| Special Revenue | 0 | 471,129 | (471,129) |
| Total | \$0 | \$516,046 | (\$516,046) |

Note 5 – Deposits and Investments

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

| | |
|--------------------------------|-----------|
| | 2020 |
| Demand deposits | \$414,148 |
| Certificates of deposit | 7,148 |
| Total deposits | 421,296 |
| Total deposits and investments | \$421,296 |

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; [or] collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Clark Township
Clinton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 6 – Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

Note 7 – Interfund Balances

Outstanding advances at December 31, 2020, consisted of \$38,000 advanced to EMS fund to provide working capital for operations or projects.

Note 8 – Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The Township pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Risk Pool Membership

The Township is a member of the Ohio Township Association Risk Management Authority (the Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool covers the following risks:

- General liability and casualty;
- Public official's liability; and
- Vehicle.
- Cyber
- Automobile liability
- Property
- Equipment breakdown

The Pool reported the following summary of actuarially-measured liabilities and the assets available to pay those liabilities as of December 31: This is the latest figures available.

| | 2018 |
|---------------------|--------------------|
| <i>Assets</i> | 33,097,416. |
| <i>Liabilities</i> | 7,874,610. |
| <i>Net Position</i> | 25,222,806. |

The Township participates in the Managed Care Organization (MCO) for worker's compensation. Each year the participants pay an enrollment fee to the program to cover the costs of administering the program.

Clark Township
Clinton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 9 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Township’s employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14percent of participants’ gross salaries. The Township has paid all contributions required through December 31, 2020.

Social Security

Some Township employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participants’ gross salaries. The Township has paid all contributions required through December 31, 2020.

Note 10 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2020. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2020. OP&F contributes 0.5 percent to fund these benefits.

Note 11 – Debt

Debt outstanding at December 31, 2020, was as follows:

| | Principal | Interest |
|------------------------------------|------------|----------|
| Fire Truck Acquisition Bonds 2011 | \$ 19,400 | 4.00% |
| Ambulance Acquisition Bond 2013 | \$ 64,300 | 3.50% |
| Truck Lease Purchase Agreement | \$ 65,166 | 5.90% |
| Brush Truck Acquisition Bonds 2019 | \$ 138,100 | 3.50% |
| Total | \$ 286,966 | |

In 2011, the Township issued general obligation bonds in the amount of \$162,000 to finance the purchase of a new fire truck for the Township fire protection which is repaid with the Fire and Rescue, Ambulance and EMS Service Funds. In 2013, the Township issued general obligation bonds in the amount of \$191,000 to finance the purchase of a new ambulance for emergency medical services which is repaid with the Fire and Rescue, Ambulance and EMS Service Funds. In 2020, the Township issued general obligation bonds in the amount of

Clark Township
Clinton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

\$151,000 to finance the purchase of a new fire brush truck for the Township fire protection which is repaid with the Fire and Rescue, Ambulance and EMS Service Funds.

The Township’s taxing authority collateralized the bonds.

Leases

The Township leases vehicles and other noncancellable leases. The Township entered into a Lease Purchase Agreement on November 11, 2020 for the purchase of a 2020 Ford F-450 Dump Truck, in the amount of \$83,423. The Township disbursed \$18,802 to pay lease costs for the year ended December 31, 2020.

Amortization

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

| Year Ending December 31: | Fire Truck Acquisition Bonds 2011 | Ambulance Acquisition Bond 2013 | Brush Truck Acquisition Bonds 2019 | Truck Lease Purchase Agreement |
|-----------------------------|---|---------------------------------------|--|--------------------------------------|
| 2021 | 20,225 | 22,951 | 18,134 | 18,802 |
| 2022 | | 22,926 | 18,168 | 18,802 |
| 2023 | | 22,977 | 18,185 | 18,802 |
| 2024 | | | 18,085 | 18,802 |
| 2025 | | | 18,170 | |
| 2026-2029 | | | 72,638 | |
| Total | <u>\$20,225</u> | <u>\$68,854</u> | <u>\$163,380</u> | <u>\$75,208</u> |

Note 12 – Jointly Governed Organizations

Trautwein Joint Township Cemetery – Dodson Township, Highland County and Clark and Jefferson Townships of Clinton County appoint a three-member Board of Trustees to direct cemetery operations. These entities also provide funding to meet the Cemetery’s operating costs under the agreement which established the Cemetery. The Cemetery provides grounds maintenance, opening and closing of graves and the sale of graves. Dues from the three Townships are \$2,000 each for 2020.

Note 13 – Fund Balances

Included in fund balance are amounts the Township cannot spend, including the balance of unclaimed monies (No monies moved to unclaimed funds in 2020), which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control.

| Fund Balances | Permanent |
|---------------|----------------|
| Nonspendable: | |
| Corpus | 5,000 |
| Total | <u>\$5,000</u> |

Clark Township
Clinton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds are restricted, committed, or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue, debt service, capital projects, and permanent funds would including the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned, the township had no outstanding encumbrances at year end.

Note 14 – COVID 19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The Township's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Township's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the Township received CARES Act funding.

Clark Township

Clinton County, Ohio

Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)

All Governmental Fund Types

For the Year Ended December 31, 2019

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Totals (Memorandum Only) |
|---|------------------|--------------------|-----------------|---------------------|----------------|--------------------------------|
| Cash Receipts | | | | | | |
| Property and Other Local Taxes | \$23,403 | \$97,717 | | | | \$121,120 |
| Charges for Services | | 23,416 | | | | 23,416 |
| Intergovernmental | 19,240 | 140,854 | | | | 160,094 |
| Earnings on Investments | 1,332 | 344 | | | | 1,676 |
| Miscellaneous | 2,209 | 1,703 | | | | 3,912 |
| <i>Total Cash Receipts</i> | <u>46,184</u> | <u>264,034</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>310,218</u> |
| Cash Disbursements | | | | | | |
| Current: | | | | | | |
| General Government | 22,318 | 85,025 | | | | 107,343 |
| Public Safety | 0 | 102,894 | | | | 102,894 |
| Public Works | 0 | 67,725 | | | | 67,725 |
| Health | 2,000 | | | | | 2,000 |
| Capital Outlay | | 149,889 | | | | 149,889 |
| Debt Service: | | | | | | |
| Principal Retirement | | 47,068 | | | | 47,068 |
| Interest and Fiscal Charges | | 6,302 | | | | 6,302 |
| <i>Total Cash Disbursements</i> | <u>24,318</u> | <u>458,903</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>483,221</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>21,866</u> | <u>(194,869)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(173,003)</u> |
| Other Financing Receipts (Disbursements) | | | | | | |
| Sale of Bonds | | 151,000 | | | | 151,000 |
| Sale of Capital Assets | | 16,500 | | | | 16,500 |
| Advances In | | 15,000 | | | | 15,000 |
| Advances Out | (15,000) | | | | | (15,000) |
| <i>Total Other Financing Receipts (Disbursements)</i> | <u>(15,000)</u> | <u>182,500</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>167,500</u> |
| <i>Net Change in Fund Cash Balances</i> | 6,866 | (12,369) | 0 | 0 | 0 | (5,503) |
| <i>Fund Cash Balances, January 1</i> | <u>108,698</u> | <u>252,131</u> | <u>325</u> | <u>4,782</u> | <u>8,510</u> | <u>374,446</u> |
| Fund Cash Balances, December 31 | | | | | | |
| Nonspendable | 0 | 0 | 0 | 0 | 5,000 | 5,000 |
| Restricted | 0 | 239,762 | 325 | 4,782 | 3,510 | 248,379 |
| Assigned | | | | | | 0 |
| Unassigned (Deficit) | <u>115,564</u> | | | | | <u>115,564</u> |
| <i>Fund Cash Balances, December 31</i> | <u>\$115,564</u> | <u>\$239,762</u> | <u>\$325</u> | <u>\$4,782</u> | <u>\$8,510</u> | <u>\$368,943</u> |

See accompanying notes to the basic financial statements

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Clark Township
Clinton County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Clark Township, Clinton County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations

The Township participates in jointly governed organizations, and a public entity risk pool. Notes 8 and 13 to the financial statements provide additional information for these entities. The Township's management believes these financial statements present all activities for which the Township is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types.

Fund Accounting

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

Gas Tax Fund The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

Motor Vehicle License Tax Fund The motor vehicle license tax fund accounts for and reports that portion of motor vehicle license registration fees restricted for maintenance and repair of roads within the Township.

Ambulance and EMS Service Fund These funds receive property tax money and charges for services used for Emergency Medical Services.

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Township had the following significant Debt Service Funds:

Clark Township
Clinton County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Ambulance Bonds Debt Service Fund This fund receives property tax revenue use to service the debt for the Township's Vehicle Bonds.

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant capital project funds:

Issue II Fund The township received a grant from the state for capital improvements. The proceeds are restricted for capital improvement.

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Township had the following significant permanent fund:

Cemetery Endowment Fund This fund receives interest earned on the nonexpendable corpus. These earnings are used for the general maintenance and upkeep of the Township cemetery.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Budgetary Process

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

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. Unencumbered appropriations lapse at year end.

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 approve estimated resources.

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.

Clark Township
Clinton County
Notes to the Financial Statements
For the Year Ended December 31, 2019

A summary of 2019 budgetary activity appears in Note 4.

Deposits and Investments

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Township invests all available funds in an interest-bearing checking account or a certificate of deposit.

Capital Assets

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then

Clark Township
Clinton County
Notes to the Financial Statements
For the Year Ended December 31, 2019

unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 – Compliance

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General and Special Revenue fund by \$39,318 and \$458,903 for the year ended December 31, 2019.

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2019 follows:

| 2019 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$51,800 | \$46,184 | (\$5,616) |
| Special Revenue | 530,275 | 446,534 | (83,741) |
| Total | \$582,075 | \$492,718 | (\$89,357) |

| 2020 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$0 | \$39,318 | (\$39,318) |
| Special Revenue | 0 | 458,303 | (458,303) |
| Total | \$0 | \$497,621 | (\$497,621) |

Note 5 – Deposits and Investments

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

| | |
|--------------------------------|-----------|
| | 2019 |
| Demand deposits | \$361,895 |
| Certificates of deposit | 7,048 |
| Total deposits | 368,943 |
| Total deposits and investments | \$368,943 |

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; [or] collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Clark Township
Clinton County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 6 – Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

Note 7 – Interfund Balances

Outstanding advances at December 31, 2019, consisted of \$15,000 advanced to EMS fund to provide working capital for operations or projects.

Note 8 – Risk Management

Risk Pool Membership

The Township is a member of the Ohio Township Association Risk Management Authority (the Pool). The Pool assumes the risk of loss up to the limits of the Township’s policy. The Pool covers the following risks:

- General liability and casualty;
- Public official’s liability; and
- Vehicle.
- Cyber
- Automobile liability
- Property
- Equipment breakdown

The Pool reported the following summary of actuarially-measured liabilities and the assets available to pay those liabilities as of December 31: This is the latest figures available.

| <i>2018</i> | |
|---------------------|--------------------|
| <i>Assets</i> | <i>33,097,416.</i> |
| <i>Liabilities</i> | <i>7,874,610.</i> |
| <i>Net Position</i> | <i>25,222,806.</i> |

The Township participates in the Managed Care Organization (MCO) for worker’s compensation. Each year the participants pay an enrollment fee to the program to cover the costs of administering the program.

Clark Township
Clinton County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 9 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Township’s employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14percent of participants’ gross salaries. The Township has paid all contributions required through December 31, 2019.

Social Security

Some Township employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participants’ gross salaries. The Township has paid all contributions required through December 31, 2019.

Note 10 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2019. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2019. OP&F contributes 0.5 percent to fund these benefits.

Note 11 – Debt

Debt outstanding at December 31, 2019, was as follows:

| | Principal | Interest |
|------------------------------------|-------------------|----------|
| Fire Truck Acquisition Bonds 2011 | \$ 38,000 | 4.00% |
| Ambulance Acquisition Bond 2013 | \$ 84,400 | 3.50% |
| Brush Truck Acquisition Bonds 2019 | \$ 151,000 | 3.50% |
| Total | \$ 273,400 | |

In 2011, the Township issued general obligation bonds in the amount of \$162,000 to finance the purchase of a new fire truck for the Township fire protection which is repaid with the Fire and Rescue, Ambulance and EMS Service Funds. In 2013, the Township issued general obligation bonds in the amount of \$191,000 to finance the purchase of a new ambulance for emergency medical services which is repaid with the Fire and Rescue, Ambulance and EMS Service Funds. In 2019, the Township issued general obligation bonds in the amount of \$151,000 to finance the purchase of a new fire brush truck for the Township fire protection which is repaid with the Fire and Rescue, Ambulance and EMS Service Funds.

Clark Township
Clinton County
Notes to the Financial Statements
For the Year Ended December 31, 2019

The Township's taxing authority collateralized the bonds.

Amortization

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

| Year Ending | Fire Truck Acquisition | Ambulance Acquisition | Brush Truck Acquisition |
|--------------|---------------------------|--------------------------|----------------------------|
| December 31: | Bonds 2011 | Bond 2013 | Bonds 2019 |
| 2020 | \$20,215 | \$23,054 | \$17,833 |
| 2021 | 20,225 | 22,951 | 18,134 |
| 2022 | | 22,926 | 18,168 |
| 2023 | | 22,977 | 18,185 |
| 2024 | | | 18,085 |
| 2025-2029 | | | 90,808 |
| Total | \$40,440 | \$91,908 | \$181,213 |

Note 12 – Contingent Liabilities

Amounts grantor agencies pay to the township are subject to audit and adjustment by the grantor, The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 13 – Jointly Governed Organizations

Trautwein Joint Township Cemetery – Dodson Township, Highland County and Clark and Jefferson Townships of Clinton County appoint a three-member Board of Trustees to direct cemetery operations. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. The Cemetery provides grounds maintenance, opening and closing of graves and the sale of graves. Dues from the three Townships are \$2,000 each for 2019.

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OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Clark Township
Clinton County
8113 Farmers Rd
New Vienna, Ohio 45159

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type as of and for the year ended December 31, 2020 and for each governmental fund type as of and for the year ended December 31, 2019, and related notes of the Clark Township, Clinton County, (the Township) and have issued our report thereon dated April 21, 2022, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. We also noted the financial impact of COVID-19 and the continuing emergency measures, which may impact subsequent periods of the Township.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Township's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township's internal control. Accordingly, we have not opined on it.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Township's financial statements. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2020-001 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statement. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under Government Auditing Standards which is described in the accompanying schedule of findings as item 2020-002.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio
April 21, 2022

CLARK TOWNSHIP
CLINTON COUNTY

SCHEDULE OF FINDINGS
December 31, 2020

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

FINDING NUMBER 2020-001

MATERIAL WEAKNESS

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

We noted the following errors with financial reporting in 2020 and 2019:

- Principal and Interest and Fiscal Charges were incorrectly recorded in the Gasoline Tax Fund as Public Works, in the amounts of \$18,257 and \$545, respectively, during 2020.
- Legacy Fund Grant receipts were incorrectly recorded as Miscellaneous receipts in the amount of \$5,000, during 2020. These receipts should have been posted as Intergovernmental receipts in the General Fund.
- Bureau of Workers' Compensation claims were incorrectly recorded in the General Fund in the amount of \$8,596, during 2020. This should have been allocated to the following funds: Motor Vehicle License Fund, Gasoline Tax Fund, Road and Bridge Fund, Fire and Rescue Ambulance Fire Fund and Fire and Rescue Ambulance EMS Fund, in the amounts of \$578, \$3,117, \$773, \$348 and \$3,780, respectively, during 2020.
- The Township did not record proceeds for the purchase of a brush truck. Other Debt Proceeds and Capital Outlay were understated in the Gasoline Tax Fund by \$83,423, during 2020.
- Bureau of Workers' Compensation claims were incorrectly recorded in the General Fund in the amount of \$1,353, during 2019. This should have been allocated to the following funds: Motor Vehicle License Fund, Gasoline Tax Fund, Road and Bridge Fund, Fire and Rescue Ambulance Fire Fund and Fire and Rescue Ambulance EMS Fund, in the amounts of \$142, \$747, \$189, \$80 and \$195, respectively, during 2019.
- Sale of Bonds were incorrectly recorded as Intergovernmental Revenue in the Fire and Rescue Ambulance Fire Fund, in the amount of \$151,000, during 2019.

These errors were not identified and corrected prior to the Township preparing its financial statements and notes to the financial statements due to deficiencies in the Township's internal controls over financial statement monitoring. Failure to accurately post and report transactions could result in material errors in the Township's financial statements and reduces the Township's ability to monitor financial activity and to make sound decisions which effect the overall available cash positions of the Township.

The Township also made additional errors in financial reporting in the Statement of Receipts, Disbursements, and Changes in Fund Balances in amounts ranging from \$125 to \$500.

The Township corrected the financial statements and accounting records, where appropriate.

**FINDING NUMBER 2020-001
 (Continued)**

To help ensure the Township’s financial statements are complete and accurate, the Township should implement internal control procedures to identify and correct errors and omissions in the recording of financial transactions.

Officials’ Response:

The Township Officials did not respond to the finding above.

FINDING NUMBER 2020-002

Noncompliance

Ohio Rev. Code § 5705.38(A) requires 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 no later than April 1.

While the Township asserted their 2019 and 2020 Appropriations were filed with the county auditor, the amounts were not certified by the County Budget Commission and therefore the appropriation measure was not in effect.

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code. Due to inadequate policies and procedures and the appropriation measure not being in effect, the following funds had expenditures and outstanding encumbrances in excess of appropriations:

| 2019 | Appropriations | Expenditures + Outstanding Encumbrances | Excess |
|-----------------------------------|----------------|---|-------------|
| General Fund | \$0 | \$39,318 | (\$39,318) |
| Motor Vehicle License Tax | \$0 | \$15,459 | (\$15,459) |
| Gasoline Tax | \$0 | \$111,685 | (\$111,685) |
| Road and Bridge | \$0 | \$35,020 | (\$35,020) |
| Fire and Rescue Ambulance Fire | \$0 | \$201,257 | (\$201,257) |
| Fire and Rescue Ambulance EMS | \$0 | \$95,482 | (\$95,482) |
| 2020 | Appropriations | Expenditures + Outstanding Encumbrances | Excess |
| General Fund | \$0 | \$44,917 | (\$44,917) |
| Motor Vehicle License Tax | \$0 | \$9,792 | (\$9,792) |
| Gasoline Tax | \$0 | \$218,700 | (\$218,700) |
| Road and Bridge | \$0 | \$25,585 | (\$25,585) |
| Coronavirus Relief Fund | \$0 | \$103,092 | (\$103,092) |
| Fire and Rescue Ambulance Fire | \$0 | \$64,941 | (\$64,941) |
| Fire and Rescue Ambulance EMS | \$0 | \$49,019 | (\$49,019) |

FINDING NUMBER 2020-002
(Continued)

Failure to have adequate appropriations in place at the time of expenditures are made could cause expenditures to exceed available resources, resulting in overspending and negative fund balances.

The Township should file the appropriate budgetary documentation with the County Auditor and Budget Commission as required by Ohio Law. The Board of Trustees should also closely monitor expenditures and appropriations.

Officials' Response:

The Township Officials did not respond to the finding above.

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**CLARK TOWNSHIP
CLINTON COUNTY
8113 FARMERS ROAD
NEW VIENNA, OHIO 45159**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
December 31, 2020 and 2019**

| Finding Number | Finding Summary | Status | Additional Information |
|-----------------------|--|----------------------|-------------------------------|
| 2018-001 | Fund and Fund Balance Classifications | Not Corrected | Reissued as 2020-001 |
| 2018-002 | Ohio Revised Code Section 5705.41(D) | Corrected | |
| 2018-003 | Ohio Revised Code Section 5705.41(B) | Not Corrected | Reissued as 2020-002 |
| 2018-004 | Ohio Revised Code Section 5705.36(A)(4) | Corrected | |

OHIO AUDITOR OF STATE KEITH FABER



CLARK TOWNSHIP

CLINTON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 5/10/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov