



**Auditor of State
Betty Montgomery**

**CHIPPEWA TOWNSHIP
WAYNE COUNTY**

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**Auditor of State
Betty Montgomery**

Chippewa Township
Wayne County
14228 Galehouse Road
Doylestown, Ohio 44230-0265

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

August 1, 2005

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Chippewa Township
Wayne County
14228 Galehouse Road
Doylestown, Ohio 44230-0265

To the Board of Trustees:

We have audited the accompanying financial statements of Chippewa Township, Wayne County, Ohio, (the Township) as of and for the years ended December 31, 2004 and 2003. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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. The Township processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Township because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Township to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 and 2003, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Township has elected not to reformat its statements. Since this Township does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

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In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2004, or their changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Chippewa Township, Wayne County, as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Township to include Management's Discussion and Analysis for the year ended December 31, 2004. The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 1, 2005, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Betty Montgomery
Auditor of State

August 1, 2005

**CHIPPEWA TOWNSHIP
WAYNE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$65,603	\$907,326		\$972,929
Intergovernmental	155,552	244,141		399,693
Special Assessments		20		20
Charges for Services		6,708		6,708
Licenses, Permits, and Fees	29,271	1,450		30,721
Fines, Forfeitures, and Penalties	3,426	250		3,676
Earnings on Investments	18,617	1,269		19,886
Other Revenue	<u>3,223</u>	<u>9,585</u>		<u>12,808</u>
 Total Cash Receipts	 <u>275,692</u>	 <u>1,170,749</u>		 <u>1,446,441</u>
Cash Disbursements:				
Current:				
General Government	217,452			217,452
Public Safety	7,585	405,683		413,268
Public Works		354,930		354,930
Health	33,068			33,068
Capital Outlay	<u>15,505</u>	<u>61,541</u>	<u>\$31,900</u>	<u>108,946</u>
 Total Cash Disbursements	 <u>273,610</u>	 <u>822,154</u>	 <u>31,900</u>	 <u>1,127,664</u>
 Total Receipts Over/(Under) Disbursements	 <u>2,082</u>	 <u>348,595</u>	 <u>(31,900)</u>	 <u>318,777</u>
Other Financing Receipts/Disbursements				
Sale of Fixed Assets			10,963	10,963
 Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	 2,082	 348,595	 (20,937)	 329,740
 Fund Cash Balances, January 1	 <u>447,308</u>	 <u>1,239,439</u>	 <u>77,547</u>	 <u>1,764,294</u>
 Fund Cash Balances, December 31	 <u>\$449,390</u>	 <u>\$1,588,034</u>	 <u>\$56,610</u>	 <u>\$2,094,034</u>

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

**CHIPPEWA TOWNSHIP
WAYNE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Fiduciary Fund Types		Totals (Memorandum Only)
	Nonexpendable Trust	Agency	
Operating Cash Receipts:			
Earnings on Investments	\$28		\$28
Fund Cash Balances, January 1	7,390	\$426	7,816
Fund Cash Balances, December 31	\$7,418	\$426	\$7,844

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

**CHIPPEWA TOWNSHIP
WAYNE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$65,083	\$733,903		\$798,986
Intergovernmental	118,249	208,520		326,769
Special Assessments		17		17
Charges for Services		5,805		5,805
Licenses, Permits, and Fees	28,380	250		28,630
Fines, Forfeitures, and Penalties	4,323	150		4,473
Earnings on Investments	20,418	1,139		21,557
Other Revenue	433	6,749		7,182
	<u>236,886</u>	<u>956,533</u>		<u>1,193,419</u>
Total Cash Receipts				
	<u>236,886</u>	<u>956,533</u>		<u>1,193,419</u>
Cash Disbursements:				
Current:				
General Government	196,398			196,398
Public Safety	69,258	311,298		380,556
Public Works		371,386		371,386
Health	32,538			32,538
Capital Outlay	20,945	512,897		533,842
	<u>319,139</u>	<u>1,195,581</u>		<u>1,514,720</u>
Total Cash Disbursements				
	<u>319,139</u>	<u>1,195,581</u>		<u>1,514,720</u>
Total Receipts Over/(Under) Disbursements	<u>(82,253)</u>	<u>(239,048)</u>		<u>(321,301)</u>
Other Financing Receipts/Disbursements				
Sale of Fixed Assets			\$51,254	51,254
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	<u>(82,253)</u>	<u>(239,048)</u>	51,254	<u>(270,047)</u>
Fund Cash Balances, January 1	<u>529,561</u>	<u>1,478,487</u>	26,293	<u>2,034,341</u>
Fund Cash Balances, December 31	<u>\$447,308</u>	<u>\$1,239,439</u>	<u>\$77,547</u>	<u>\$1,764,294</u>

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

**CHIPPEWA TOWNSHIP
WAYNE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Fiduciary Fund Types		Totals (Memorandum Only)
	Nonexpendable Trust	Agency	
Operating Cash Receipts:			
Earnings on Investments	\$56		\$56
Fund Cash Balances, January 1	7,334	\$426	7,760
Fund Cash Balances, December 31	\$7,390	\$426	\$7,816

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

**CHIPPEWA TOWNSHIP
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Chippewa Township, Wayne County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides general governmental services, road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. In addition, the Township contracts with Marshallville Fire Department to assist in providing fire protection and emergency medical services. The Township contracts with Wayne County to provide police protection 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 the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township 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 adequately disclose material matters the Auditor of State's accounting basis requires.

C. Cash 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 and losses at the time of the sale as receipts or disbursements, respectively.

The Township maintained a certificate of deposit during the audit period and received interest from an interest bearing checking account and a savings account. The certificate of deposit is value at cost.

D. Fund Accounting

The Township uses fund accounting to segregate resources 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.

**CHIPPEWA TOWNSHIP
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Fire & EMS Special Levy Fund - This fund receives property tax money for providing fire and EMS services to the Township.

3. Capital Projects Fund

This fund is used to account for receipts restricted to the acquiring or constructing major capital projects. The Township had the following Capital Projects fund:

Miscellaneous Capital Projects Fund - This fund accounts for the acquisition of fixed assets and repairing of Township roads and bridges.

4. Fiduciary Funds (Trust and Agency Funds)

These funds account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following fiduciary funds:

Easton Cemetery Non-Expendable Trust Fund - This fund accounts for monies to be used toward Cemetery maintenance and services.

Agency Fund - This fund is used to account for monies that the Township holds for others in an agency capacity.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) 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 the appropriation measure and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

**CHIPPEWA TOWNSHIP
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of 2004 and 2003 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

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

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

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:

	<u>2004</u>	<u>2003</u>
Demand Deposits	\$1,225,484	\$908,651
Savings Account - Cemetery Trust	7,418	7,390
Certificates of Deposit	<u>868,976</u>	<u>856,069</u>
Total Deposits	<u>\$2,101,878</u>	<u>\$1,772,110</u>

Deposits: Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$246,915	\$275,692	\$28,777
Special Revenue	1,033,457	1,170,749	137,292
Capital Projects	0	10,963	10,963
Non-Expendable Trust	74	28	(46)
Total	<u>\$1,280,446</u>	<u>\$1,457,432</u>	<u>\$176,986</u>

**CHIPPEWA TOWNSHIP
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$513,223	\$273,610	\$239,613
Special Revenue	1,596,575	822,154	774,421
Capital Projects	77,547	31,900	45,647
Non-Expendable Trust	538	0	538
Total	<u>\$2,187,883</u>	<u>\$1,127,664</u>	<u>\$1,060,219</u>

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$195,532	\$236,886	\$41,354
Special Revenue	810,822	956,533	145,711
Capital Projects	0	51,254	51,254
Non-Expendable Trust	0	56	56
Total	<u>\$1,006,354</u>	<u>\$1,244,729</u>	<u>\$238,375</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$722,145	\$319,139	\$403,006
Special Revenue	1,821,184	1,195,581	625,603
Capital Projects	26,294	0	26,294
Non-Expendable Trust	0	0	0
Total	<u>\$2,569,623</u>	<u>\$1,514,720</u>	<u>\$1,054,903</u>

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.

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

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

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

**CHIPPEWA TOWNSHIP
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

5. RETIREMENT SYSTEM

The Township contributes to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2004 and 2003, OPERS members contributed 8.5 percent of their gross salaries. The Township contributed an amount equal to 13.55 percent of participants' gross salaries for 2004 and 2003. The Township has paid all contributions required through December 31, 2004.

6. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions

The Township also provides health insurance and dental and vision coverage to full-time employees through a private carrier. In addition, the Township provides disability insurance for the public officials.

7. 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.

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Chippewa Township
Wayne County
14228 Galehouse Road
Doylestown, Ohio 44230-0265

To the Board of Trustees:

We have audited the financial statements of Chippewa Township, Wayne County, Ohio, (the Township) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated August 1, 2005, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted that the Township uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Township because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the Township's management dated August 1, 2005, we reported other matters involving internal control over financial reporting which we did not deem reportable conditions.

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 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the Township's management dated August 1, 2005, we reported other matters related to noncompliance we deemed immaterial.

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Chippewa Township
Wayne County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

We intend this report solely for the information and use of the audit committee, management and the Board of Trustees. It is not intended for 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

August 1, 2005



**Auditor of State
Betty Montgomery**

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CHIPPEWA TOWNSHIP

WAYNE 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
SEPTEMBER 22, 2005**