

MIFFLIN TOWNSHIP
WYANDOT COUNTY, OHIO

AUDITED FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2004 AND 2003



**Auditor of State
Betty Montgomery**

Board of Trustees
Mifflin Township
14979 Township Road 96
Upper Sandusky, Ohio 43351

We have reviewed the *Independent Auditor's Report* of Mifflin Township, Wyandot County, prepared by E.S. Evans and Company for the audit period January 1, 2003 through December 31, 2004. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State's Office (AOS). Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the AOS permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Mifflin Township is responsible for compliance with these laws and regulations.

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BETTY MONTGOMERY
Auditor of State

December 15, 2005

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MIFFLIN TOWNSHIP
WYANDOT COUNTY, OHIO

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E.S. Evans and Company

Certified Public Accountants and Consultants

205 West Elm Street • Lima, Ohio 45801 • Phone: (419) 223-3075

P.O. Box 298 • Lima, Ohio 45802 • Fax: (419) 222-8507 • E-mail: askus@esevans.com

Robert E. Wendel, CPA • Dan F. Clifford, CPA • E.S. Evans, CPA, PFS (1930-1999)

July 21, 2005

INDEPENDENT AUDITOR'S REPORT

Mifflin Township
Wyandot County, Ohio

We have audited the accompanying financial statements of Mifflin Township, Wyandot County, (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 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 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 require 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 the 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.

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 the Township 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 July 21, 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.

A handwritten signature in red ink, appearing to read "E. J. Quinn and Company", is located in the lower right quadrant of the page.

MIFFLIN TOWNSHIP
WYANDOT COUNTY, OHIO

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>			<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>(Memorandum Only)</u>
<u>Cash Receipts:</u>				
Local Taxes	\$ 4,080	\$ 8,809	\$ -	\$ 12,889
Intergovernmental Revenues	38,759	71,831	-	110,590
Interest Revenues	453	269	-	722
Miscellaneous	748	319	-	1,067
Total Cash Receipts	<u>44,040</u>	<u>81,228</u>	<u>-</u>	<u>125,268</u>
<u>Cash Disbursements:</u>				
Current -				
General Government	15,265	-	-	15,265
Public Safety	12,868	-	-	12,868
Public Works	-	38,953	-	38,953
Health	4,680	-	-	4,680
Debt Service:				
Redemption of Principal	-	6,500	-	6,500
General Interest and Fiscal Charges	-	2,630	-	2,630
Capital Outlay	-	-	-	-
Total Cash Disbursements	<u>32,813</u>	<u>48,083</u>	<u>-</u>	<u>80,896</u>
Total Cash Receipts Over/(Under)				
Cash Disbursements	<u>11,227</u>	<u>33,145</u>	<u>-</u>	<u>44,372</u>
<u>Other Financing Receipts/(Disbursements):</u>				
Other Financing Sources	-	-	-	-
Total Other Financing Receipts/(Disbursements)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Cash Receipts and Other Financing Sources Over/(Under)				
Cash Disbursements	11,227	33,145	-	44,372
Fund Cash Balance - January 1, 2004	<u>38,281</u>	<u>27,638</u>	<u>-</u>	<u>65,919</u>
Fund Cash Balance - December 31, 2004	<u>\$ 49,508</u>	<u>\$ 60,783</u>	<u>\$ -</u>	<u>\$ 110,291</u>

The accompanying notes are an integral part
of these financial statements.

MIFFLIN TOWNSHIP
WYANDOT COUNTY, OHIO

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>			<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>(Memorandum Only)</u>
<u>Cash Receipts:</u>				
Local Taxes	\$ 3,982	\$ 8,599	\$ -	\$ 12,581
Intergovernmental Revenues	21,391	67,312	44,503	133,206
Interest Revenues	1,354	889	-	2,243
Miscellaneous	3,539	200	-	3,739
Total Cash Receipts	<u>30,266</u>	<u>77,000</u>	<u>44,503</u>	<u>151,769</u>
<u>Cash Disbursements:</u>				
Current -				
General Government	22,334	-	-	22,334
Public Safety	12,494	-	-	12,494
Public Works	-	101,291	-	101,291
Health	5,905	-	-	5,905
Debt Service:				
Redemption of Principal	-	6,100	-	6,100
General Interest and Fiscal Charges	1,467	1,468	-	2,935
Capital Outlay	1,200	3,367	44,503	49,070
Total Cash Disbursements	<u>43,400</u>	<u>112,226</u>	<u>44,503</u>	<u>200,129</u>
Total Cash Receipts Over/(Under)				
Cash Disbursements	<u>(13,134)</u>	<u>(35,226)</u>	<u>-</u>	<u>(48,360)</u>
<u>Other Financing Receipts/(Disbursements):</u>				
Other Financing Sources	300	-	-	300
Total Other Financing Receipts/(Disbursements)	<u>300</u>	<u>-</u>	<u>-</u>	<u>300</u>
Excess of Cash Receipts and Other Financing Sources Over/(Under)				
Cash Disbursements	(12,834)	(35,226)	-	(48,060)
<u>Fund Cash Balance - January 1, 2003</u>	<u>51,115</u>	<u>62,864</u>	<u>-</u>	<u>113,979</u>
<u>Fund Cash Balance - December 31, 2003</u>	<u>\$ 38,281</u>	<u>\$ 27,638</u>	<u>\$ -</u>	<u>\$ 65,919</u>

The accompanying notes are an integral part
of these financial statements.

MIFFLIN TOWNSHIP
WYANDOT COUNTY, OHIO

NOTES TO FINANCIAL STATEMENTS
December 31, 2004 and 2003

Note 1 - Summary of Significant Accounting Policies

Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Mifflin Township, Wyandot County, (the Township), as a political and corporate body. A publicly-elected three-member Board of Trustees directs the Township. The Township provides general government services and road and bridge maintenance. The Township contracts with the City of Upper Sandusky, Jackson Township in Hardin County, and Pitt Township in Wyandot County to provide fire protection services to its residents.

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

Basis of Accounting

These financial statements follow the accounting basis prescribed or permitted by the Auditor of State. This basis is similar to the cash receipts and disbursements basis of accounting. Consequently, receipts are recognized when received 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.

Cash and Investments

The Township maintains a checking account and money market account which are valued at cost.

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:

General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

MIFFLIN TOWNSHIP
WYANDOT COUNTY, OHIO

NOTES TO FINANCIAL STATEMENTS
December 31, 2004 and 2003

Note 1 - Summary of Significant Accounting Policies - (continued)

Fund Accounting - (continued)

Special Revenue Funds

The Special Revenue Funds account for proceeds from specific sources (other than for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant special revenue funds:

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

Motor Vehicle License Fund – This fund receives motor vehicle license tax money to pay for constructing, maintaining, and repairing Township roads.

Road and Bridge Fund – This fund receives property tax money to pay for constructing, maintaining, and repairing Township roads and bridges.

Capital Project Funds

The Capital Project Funds are used to account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital project funds:

Public Works Projects Fund – The fund accounts for grants from the State of Ohio through the Wyandot County Auditor for repaving of roads.

Budgetary Process

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

Estimated Resources

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

MIFFLIN TOWNSHIP
WYANDOT COUNTY, OHIO

NOTES TO FINANCIAL STATEMENTS
December 31, 2004 and 2003

Note 1 - Summary of Significant Accounting Policies - (continued)

Budgetary Process – (continued)

Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund 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.

Encumbrances

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

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

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.

Accumulated Leave

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

Note 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	\$ 110,291	\$	65,919
Total Deposits	\$ 110,291	\$	65,919

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

MIFFLIN TOWNSHIP
WYANDOT COUNTY, OHIO

NOTES TO FINANCIAL STATEMENTS
December 31, 2004 and 2003

Note 3 – Budgetary Activity

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

2004 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 23,650	\$ 44,040	\$ 20,390
Special Revenue	79,585	81,228	1,643
Capital Projects	-	-	-
	<u>\$ 103,235</u>	<u>\$ 125,268</u>	<u>\$ 22,033</u>

2004 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 61,929	\$ 32,813	\$ 29,116
Special Revenue	107,224	48,083	59,141
Capital Projects	-	-	-
	<u>\$ 169,153</u>	<u>\$ 80,896</u>	<u>\$ 88,257</u>

2003 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 29,078	\$ 30,566	\$ 1,488
Special Revenue	67,670	77,000	9,330
Capital Projects	-	44,503	44,503
	<u>\$ 96,748</u>	<u>\$ 152,069</u>	<u>\$ 55,321</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 80,192	\$ 43,400	\$ 36,792
Special Revenue	130,535	112,226	18,309
Capital Projects	-	44,503	(44,503)
	<u>\$ 210,727</u>	<u>\$ 200,129</u>	<u>\$ 10,598</u>

MIFFLIN TOWNSHIP
WYANDOT COUNTY, OHIO

NOTES TO FINANCIAL STATEMENTS
December 31, 2004 and 2003

Note 4 - Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board of Trustees adopts tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The State pays the Township amounts equaling these deductions. The Township includes these with Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half payment 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.

Property owners assess tangible personal property tax. They must file a list of tangible 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 the Township's behalf.

Note 5 – Retirement Systems

Ohio Public Employees Retirement System (OPERS)

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 the plan's 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 salary. The Township contributed an amount equal to 13.55 percent of participants' gross salaries. The Township has paid all required contributions through December 31, 2004.

MIFFLIN TOWNSHIP
WYANDOT COUNTY, OHIO

NOTES TO FINANCIAL STATEMENTS
December 31, 2004 and 2003

Note 6 - Risk Management

The Township belongs to the Ohio Government Risk Management Plan (“the “Plan”), an unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to approximately 500 Ohio governments (“Members”).

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each Member’s needs. The Plan pays judgments, settlements, and other expenses resulting from covered claims that exceed the Member’s deductible.

The Plan issues its own policies and reinsures the Plan with A-Vii or better rated carries, except for the 5% portion retained by the Plan. After September 1, 2003, the Plan pays the lesser of 5% or \$25,000 of casualty losses and the lesser of 5% or \$50,000 or property losses. The individual members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

The Pool’s audited financial statements conform to generally accepted accounting principles, and reported the following assets, liabilities and Member’s Equity at December 31:

		<u>2004</u>		<u>2003</u>
Assets	\$	6,685,522	\$	5,402,167
Liabilities		<u>2,227,808</u>		<u>1,871,123</u>
Member’s Equity	\$	<u><u>4,457,714</u></u>	\$	<u><u>3,531,044</u></u>

You can read the complete audited financial statements for The Ohio Government Risk Management Plan at the Plan’s website, www.ohioplan.org.

MIFFLIN TOWNSHIP
WYANDOT COUNTY, OHIO

NOTES TO FINANCIAL STATEMENTS
December 31, 2004 and 2003

Note 7 - Debt Obligations

Debt outstanding at December 31, 2004 was as follows:

	Principal	Interest Rate
Capital Facilities Bonds	\$ 46,100	5.00%

Capital Facilities Bonds were issued in 2001 to finance the construction of a new storage building. The bonds are collateralized solely by the Township's taxing authority.

The annual requirements to amortize all debt outstanding as of December 31, 2004, including interest payments are scheduled as follows:

Year Ending December 31,	Capital Facilities Bonds
2005	\$ 9,105
2006	9,065
2007	9,110
2008	9,035
2009	9,045
2010	9,135
	\$ 54,495

Note 8 – Contractually Assumed Obligations

The Township had the following significant outstanding contractual commitments as of December 31, 2004:

Township share of a 2004 Issue II project: Kokosing Construction Company, Inc.	\$18,342
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E.S. Evans and Company

Certified Public Accountants and Consultants

205 West Elm Street • Lima, Ohio 45801 • Phone: (419) 223-3075
P.O. Box 298 • Lima, Ohio 45802 • Fax: (419) 222-8507 • E-mail: askus@esevans.com

Robert E. Wendel, CPA • Dan F. Clifford, CPA • E.S. Evans, CPA, PFS (1930-1999)

July 21, 2005

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

Mifflin Township
Wyandot County, Ohio

We have audited the financial statements of the Mifflin Township, Wyandot County, Ohio, (the Township) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated July 21, 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 conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Mifflin Township's internal control over financial reporting to determine our auditing procedures in order 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 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 being audited may occur and not be timely detected 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 material weaknesses. However, in a separate letter to Mifflin Township's management dated July 21, 2005, we reported other matters involving internal control over financial reporting that we did not deem to be reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether Mifflin 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 an instance of noncompliance or other matters that we must report under Government Auditing Standards which is described in the accompanying schedule of findings as 2005-001. In a separate letter to Mifflin Township's management dated July 21, 2005, we reported other matters related to noncompliance which we deemed immaterial.

We intend this report solely for the information and use of management of Mifflin Township and the Auditor of State of Ohio. It is not intended for anyone other than these specified parties.

A handwritten signature in red ink, appearing to read "E. J. ...", is located in the lower right quadrant of the page.

MIFFLIN TOWNSHIP
WYANDOT COUNTY, OHIO

SCHEDULE OF FINDINGS
December 31, 2004 and 2003

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number 2005-001 – Noncompliance

Chapter 5075 of the Revised Code sets forth a scheme that provides for a uniform budget and appropriation process in order to assure that a government entity expends no more than it expects to receive in revenue. In order to accomplish this end, all appropriations must be accounted to and from each appropriation fund. While federal and state loans and grants are deemed appropriated and in the process of collection so as to be available for expenditure, they must still be recorded. R.C. 5075.42. Thus, a mechanism is still required to account for receipt and expenditure. That mechanism is an amendment of, or a supplement to, the entity's estimated resources, or its appropriation measure, which shall comply with all provisions of law governing the taxing authority in making an original appropriation. R.C. 5705.40. An original appropriation measure must be passed by the taxing authority, and any amendment of, or supplement to, that measure also requires legislative action. R.C. 5705.38.

In 2003 the Township was the beneficiary of \$44,503 of Issue II money through the Wyandot County Auditor. This activity was not recorded on the ledgers of the Township. Since the County paid the invoices, the Township did not receive this cash. However, Auditor of State Bulletin 2000-008 and 2002-004 prescribe recording these transactions as receipts and disbursements when the Township applies for a project and has administrative responsibilities. The accompanying financial statements were adjusted to reflect these amounts in a Capital Project Fund. These funds were not appropriated causing expenditures to exceed appropriations in the Capital Projects fund by \$44,503 in 2003, contrary to R. C. 5705.41(B) which requires all expenditures to be appropriated.

We recommend the Township record all benefits received from state or federal grants as a memo receipt and expenditure on the Township's records and appropriate funds for the expenditures. In addition, Township management should review Auditor of State Bulletins 2000-008 and 2002-004.



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

MIFFLIN TOWNSHIP

WYANDOT 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
DECEMBER 30, 2005**