



**GOSHEN TOWNSHIP  
AUGLAIZE COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**



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

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**STATE OF OHIO**



GOSHEN TOWNSHIP  
AUGLAIZE COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS

Goshen Township  
Auglaize County  
P.O. Box 84  
New Hampshire, Ohio 45870

To the Board of Trustees:

We have audited the accompanying financial statements of Goshen Township, Auglaize County, (the Township) as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Provisions of the Ohio Revised Code and Township resolutions restrict the funds that can receive certain receipts and limit the types of disbursements that can be made from certain funds. As more fully discussed in Note 3 to the financial statements, during 1999 and 2000, management had recorded certain receipts in improper funds, and recorded certain disbursements against funds that were not eligible to pay those disbursements. The Township has not made adjustments to 2000 and 1999 receipts and disbursements, that in our opinion, are required in order to conform with the basis of accounting described in Note 1.

In our opinion, except for the effects of the matter discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Township as of December 31, 2000 and 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 17, 2001 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be read in conjunction with this report when considering the results of our audit.

This report is intended solely for the information and use of the management, the Board of Trustees, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

July 17, 2001

**GOSHEN TOWNSHIP  
AUGLAIZE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>		<b>Totals</b>
	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
<b>Cash Receipts:</b>			
Local Taxes	\$12,754	\$9,643	\$22,397
Intergovernmental	26,840	56,731	83,571
Licenses, Permits, and Fees	1,385	20,548	21,933
Earnings on Investments	561	519	1,080
Other Revenue		6,045	6,045
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	41,540	93,486	135,026
<b>Cash Disbursements:</b>			
Current:			
General Government	26,905		26,905
Public Safety	6,000		6,000
Public Works	2,195	90,827	93,022
Health	1,610	27,666	29,276
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	36,710	118,493	155,203
Total Receipts Over/(Under) Disbursements	4,830	(25,007)	(20,177)
Fund Cash Balances, January 1	4,096	77,673	81,769
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<u>\$8,926</u>	<u>\$52,666</u>	<u>\$61,592</u>
Reserve for Encumbrances, December 31	<u>\$20</u>	<u>\$61</u>	<u>\$81</u>

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

**GOSHEN TOWNSHIP  
AUGLAIZE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<b>Governmental Fund Types</b>		<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	
<b>Cash Receipts:</b>			
Local Taxes	\$10,407	\$7,498	\$17,905
Intergovernmental	27,682	53,556	81,238
Licenses, Permits, and Fees	3,020	11,139	14,159
Earnings on Investments	621	927	1,548
Other Revenue		11,251	11,251
Total Cash Receipts	41,730	84,371	126,101
<b>Cash Disbursements:</b>			
Current:			
General Government	27,132		27,132
Public Safety	8,750		8,750
Public Works	2,179	53,808	55,987
Health	329	20,367	20,696
Capital Outlay		352	352
Total Cash Disbursements	38,390	74,527	112,917
Total Receipts Over Disbursements	3,340	9,844	13,184
<b>Other Financing Receipts:</b>			
Other Sources	1,523		1,523
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements	4,863	9,844	14,707
Fund Cash Balances, January 1 (restated - Note 2)	(767)	67,829	67,062
<b>Fund Cash Balances, December 31</b>	<b>\$4,096</b>	<b>\$77,673</b>	<b>\$81,769</b>
Reserve for Encumbrances, December 31	\$20	\$61	\$81

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

**GOSHEN TOWNSHIP  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Goshen Township, Auglaize County, (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides general governmental services, including road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with Wayne Township, Auglaize County to provide fire services and the Indian Lake Emergency Medical Service, Inc. to provide ambulance services.

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

The Township had no investments during this period.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

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

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

**Cemetery Fund** - This fund receives revenue from the sale of lots and opening and closing to maintain the Township cemeteries.

**GOSHEN TOWNSHIP  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2000, 1999  
(Continued)**

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

**E. Budgetary Process**

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

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**2. 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.

**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 reappropriated. The Township did not encumber all commitments as required by Ohio law.

A summary of 2000 and 1999 budgetary activity appears in Note 5.

**F. Property, Plant and Equipment**

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

**2. RESTATEMENT OF JANUARY 1, 1999 FUND BALANCES**

The 1995/96 and 1997/98 audits revealed numerous expenditures that were recorded in the wrong funds. The Township did not make all the required adjustments for these errors, and those amounts were not reflected in the respective financial statements. The Township has subsequently made all the financial statement adjustments as required by the 1995/96 and 1997/98 audits. Those adjustments were made in two phases and were made to the January 1, 1999 fund balances. The following table presents the Townships December 31, 1998 fund balances as previously reported, and adjustments made to the January 1, 1999 balances. The table presents the adjustments made during each phase.

**GOSHEN TOWNSHIP  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2000, 1999  
(Continued)**

**2. RESTATEMENT OF JANUARY 1, 1999 FUND BALANCES (Continued)**

	General Fund	Motor Vehicle Fund	Gasoline Tax Fund	Road & Bridge Fund	Cemetery Fund	Total Special Revenue Funds (including funds not requiring adjustment)
December 31, 1998 Balance as Previously Reported	\$15,397	\$3,558	\$26,162	\$4,477	\$13,753	\$51,665
Audit Adjustments Phase 1	(8,003)		7,683	1,924	(1,383)	8,003
Audit Adjustments Phase 2	(8,161)	269	6,765	3,144	(2,017)	8,161
Adjusted Balance, 1/1/99	(\$767)	\$3,606	\$40,610	\$9,545	\$10,353	\$67,829

**3. EFFECT ON FINANCIAL STATEMENTS IF CERTAIN RECEIPTS AND EXPENDITURES HAD BEEN PROPERLY RECORDED**

During 1999 and 2000, the Township recorded certain receipts in improper funds, and recorded certain disbursements against funds that were not eligible to pay those disbursements. The failure to properly record these receipts and expenditures violates the requirements of Ohio Rev. Code Section 5705.10 and Township Resolutions. If the Township had properly recorded these receipts and expenditures the financial statements would have been impacted in the following manner.

YEAR	2000	2000	1999	1999
	General Fund	Special Revenue	General	Special Revenue
Revenues	(\$1,227)	\$1,227	0	0
Disbursements	1,644	(1,644)	2,189	(2,189)
Total Receipts Over/(Under) Disbursements	(2,871)	2,871	(2,189)	2,189
Effect on Fund Balances	(2,871)	2,871	(2,189)	2,189
Cumulative effect on 12/31/00 Fund Balances	(5,060)	5,060		

**4. EQUITY IN POOLED CASH AND INVESTMENTS**

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

	<u>2000</u>	<u>1999</u>
Demand deposits	<u>\$61,592</u>	<u>\$81,769</u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**GOSHEN TOWNSHIP  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2000, 1999  
(Continued)**

**5. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2000, 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$55,444	\$41,540	(\$13,904)
Special Revenue	87,819	93,486	5,667
Total	\$143,263	\$135,026	(\$8,237)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$67,721	\$36,730	\$30,991
Special Revenue	157,391	118,554	38,837
Total	\$225,112	\$155,284	\$69,828

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$50,635	\$43,253	(\$7,382)
Special Revenue	68,344	84,371	16,027
Total	\$118,979	\$127,624	\$8,645

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$66,053	\$38,410	\$27,643
Special Revenue	120,069	74,588	45,481
Total	\$186,122	\$112,998	\$73,124

**6. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

**GOSHEN TOWNSHIP  
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2000, 1999  
(Continued)**

**6. PROPERTY TAX (Continued)**

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.

**7. RETIREMENT SYSTEMS**

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is cost-sharing, multiple-employer pension plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, members of PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries during the period January 1, 1999 through June 30, 2000. During the period of July 1, 2000 through December 31, 2000 there was a temporary reduction which reduced the employer rate to 8.13%. The Township has paid all contributions required through December 31, 2000.

**8. RISK MANAGEMENT**

The Township has obtained commercial insurance for the following risks:

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

- Legal liability
- Automobile liability coverage
- Wrongful acts coverage
- Automobile physical damage
- Property coverage

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

Goshen Township  
Auglaize County  
P. O. Box 84  
New Hampshire, Ohio 45870

To the Board of Trustees:

We have audited the financial statements of Goshen Township, Auglaize County, (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated July 17, 2001, wherein we noted the Township has not made certain adjustments required for conformity with the other comprehensive basis of accounting used by the Township. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2000-40206-001, 2000-40206-002, and 2000-40206-003.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control 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 reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated July 17, 2001.

This report is intended for the information and use of management, and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

July 17, 2001

GOSHEN TOWNSHIP  
AUGLAIZE COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999

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

Finding Number	2000-40206-001
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**Finding For Recovery - Repaid During Audit**

Ohio Rev. Code Section 505.602 states a board of township trustees may procure and pay all or any part of the cost of group life insurance to insure the lives of officers and full-time employees of the township. During 2000, the Township paid the cost of life insurance, in the amount of \$139.32, for the Clerk's son.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Jodi Hennon, Township Clerk, and in favor of Goshen Township, in the amount of One Hundred, Thirty-Nine Dollars and Thirty-Two Cents (\$139.32).

On March 28, 2001 Jodi Hennon repaid \$139.32 with receipt number 30-01.

Finding Number	2000-40206-002
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**Noncompliance Citation**

Ohio Rev. Code Section 5705.41 (D) states that no order or contract involving the expenditure of money is to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

The following exceptions to this basic requirement are provided by statute:

Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Amounts less than \$1,000 for townships may be paid by the fiscal officer without such authorization of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

Thirteen percent of the transactions tested were not certified by the Clerk prior to making orders for the expenditure of Township funds. In addition, neither of the two exceptions above were utilized for these transactions. Procedures should be implemented not only to assure compliance with this requirement, but to help prevent the unauthorized obligation of Township funds.

<b>Finding Number</b>	<b>2000-40206-003</b>
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**Noncompliance Citation - Finding for Adjustment**

Ohio Rev. Code Section 5705.10 states that all revenue derived from a source other than general property tax and which the law prescribes shall be used for a particular purpose is to be paid into a special fund for such purpose. During 2000, Motor Vehicle License tax revenue and Cemetery Fund revenue from the proceeds for the sale of grave lots were incorrectly recorded in the General Fund.

Ohio Rev. Code Section 5705.10 also states that "...money that is paid into a fund must be used only for the purposes for which such fund has been established". Based on an analysis of township expenditures for 2000 and 1999: 1) the General Fund and Motor Vehicle License Fund had various trustee salary benefits that were not properly allocated in proportion to the related salaries; 2) property insurance that was not allocated in proportion to coverage provided to the activity of the fund; and 3) certain cemetery expenditures that were not charged to the Cemetery Fund.

The Township has not made the necessary adjustments to increase/decrease fund balances to properly reflect these amounts, and the financial statements in this report do not reflect these required adjustments. The required adjustments would have the following effect upon the respective fund type balances:

	<b>General</b>	<b>Gasoline Tax</b>	<b>Motor Vehicle License</b>	<b>Cemetery</b>
2000	(\$2,871)	\$1,644	\$827	\$400
1999	(\$2,189)	\$3,209		(\$1,020)

The Township should reduce their appropriations and expenditures to a level that will allow for these adjustments to be made to the fund balances. In addition, the Township should implement review and monitoring procedures to help assure that revenues are recorded in the correct fund, and that expenditures are charged and/or allocated to the correct funds.

**GOSHEN TOWNSHIP  
AUGLAIZE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2000 AND 1999**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
1998-40206-001 1998-40206-002 1998-40206-004	ORC Section 117.28 Findings for recovery for improper insurance payments	Corrected	
1998-40206-003	Ohio Rev. Code Section 505.60(B) Insurance paid for ineligible person.	No	Similar issue reported as a finding for this audit period.
1998-40206-005	Ohio Admin Code Section 117-3-07 Preparing Vouchers	Corrected	
1198-40206-006	ORC Section 505.60 (B) Insurance premiums allocation did not agree to salary allocations	No	Only one instance of improper allocation for this audit period. The Township will make fund balance adjustments when the money is available.
1998-40206-007	Disbursements paid from improper funds.	No	Repeated





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**GOSHEN TOWNSHIP**

**AUGLAIZE 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  
AUGUST 14, 2001**