



**Auditor of State
Betty Montgomery**

TRENTON TOWNSHIP
DELAWARE COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Trenton Township
Delaware County
15495 Hartford Road
Sunbury, Ohio 43074

To the Board of Trustees:

We have audited the accompanying financial statements of Trenton Township, Delaware, Ohio, (the Township) as of and for the years ended December 31, 2003, and December 31, 2002. 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.

The Township's financial transactions were processed using 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 conduct the audit of 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 that our audit provides a reasonable basis for our opinion.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Trenton Township, Delaware County, Ohio, as of December 31, 2003, and December 31, 2002, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

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In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2004, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

Betty Montgomery
Auditor of State

April 21, 2004

**TRENTON TOWNSHIP
DELAWARE COUNTY**

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

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Local Taxes	\$124,196	\$0	\$0	\$124,196
Intergovernmental	58,911	82,277	0	141,188
Licenses, Permits, and Fees	18,739	0	0	18,739
Earnings on Investments	692	81	1	774
Other Revenue	10,406	2,200	0	12,606
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	212,944	84,558	1	297,503
	<hr/>	<hr/>	<hr/>	<hr/>
Cash Disbursements:				
Current:				
General Government	116,850	0	0	116,850
Public Works	63,778	73,958	0	137,736
Health	25,237	0	15	25,252
Capital Outlay	450	2,000	0	2,450
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	206,315	75,958	15	282,288
	<hr/>	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	6,629	8,600	(14)	15,215
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	295,355	36,396	441	332,192
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$301,984</u>	<u>\$44,996</u>	<u>\$427</u>	<u>\$347,407</u>

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

**TRENTON TOWNSHIP
DELAWARE COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Local Taxes	\$108,055	\$0	\$0	\$108,055
Intergovernmental	59,886	82,820	0	142,706
Licenses, Permits, and Fees	21,317	0	0	21,317
Earnings on Investments	3,187	261	4	3,452
Other Revenue	4,825	2,700	0	7,525
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	197,270	85,781	4	283,055
	<hr/>	<hr/>	<hr/>	<hr/>
Cash Disbursements:				
Current:				
General Government	112,563	0	0	112,563
Public Works	44,813	69,960	0	114,773
Health	27,066	376	15	27,457
Capital Outlay	55,296	1,750	0	57,046
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	239,738	72,086	15	311,839
	<hr/>	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	(42,468)	13,695	(11)	(28,784)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	337,823	22,701	452	360,976
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$295,355</u>	<u>\$36,396</u>	<u>\$441</u>	<u>\$332,192</u>

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

**TRENTON TOWNSHIP
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Trenton Township, Delaware County, Ohio, (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides road and bridge maintenance and cemetery maintenance.

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

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

The repurchase agreement is valued at cost.

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.

Permissive Motor Vehicle License Fund – This fund receives County-levied tax money to pay for improvements for the Township.

**TRENTON TOWNSHIP
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Fiduciary Fund (Non-Expendable Trust Fund)

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

Cemetery Bequest Fund – Interest and corpus of this fund is used for cemetery upkeep.

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. Appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

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

A summary of 2003 and 2002 budgetary activity appears in Note 3.

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.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

2. 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:

**TRENTON TOWNSHIP
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

	2003	2002
Demand deposits	(\$2,617)	(\$2,908)
Total deposits	(2,617)	(2,908)
Repurchase agreement	350,024	335,100
Total investments	350,024	335,100
Total deposits and investments	\$347,407	\$332,192

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

Investments: The Township's financial institution transfers securities to the Township's agent to collateralize repurchase agreements. The securities are not in the Township's name.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2003 and December 31, 2002 follows:

2003 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$205,825	\$212,944	\$7,119
Special Revenue	83,932	84,558	626
Expendable Trust	3	1	(2)
Total	\$289,760	\$297,503	\$7,743

2003 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$501,181	\$206,315	\$294,866
Special Revenue	119,327	75,958	43,369
Expendable Trust	443	15	428
Total	\$620,951	\$282,288	\$338,663

**TRENTON TOWNSHIP
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$194,846	\$197,270	\$2,424
Special Revenue	71,368	85,781	14,413
Expendable Trust	16	4	(12)
Total	\$266,230	\$283,055	\$16,825

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$532,669	\$239,738	\$292,931
Special Revenue	94,069	72,086	21,983
Expendable Trust	468	15	453
Total	\$627,206	\$311,839	\$315,367

4. PROPERTY TAX

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

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

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

5. RETIREMENT SYSTEM

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

Contribution rates are also prescribed by the Ohio Revised Code. For 2003 and 2002, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2003 and 2002. The Township has paid all contributions required through December 31, 2003.

**TRENTON TOWNSHIP
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

6. RISK POOL MEMBERSHIP

During 2002 the Township belonged to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with approximately 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed 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 coverage, 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 uses conventional insurance coverages and reinsures these coverages. Effective September 1, 2002, the Plan retains 5% of the premium and losses on the first \$500,000 casualty treaty (up to \$25,000 of a loss) and 5% of the first \$1,000,000 property treaty (up to \$50,000 of a loss). The Plan also participates in a loss corridor in its first \$500,000 casualty reinsurance. The corridor includes losses paid between 55% and 65% of premiums earned under this treaty. (Reinsurance coverage would resume after a paid loss ratio of 65% is exceeded.) The individual members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

Since 2003 the Township has belonged to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

OTARMA retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

OTARMA retains property risks, including automobile physical damage, up to \$10,000 on any specific loss with an annual aggregate of \$700,000 for 2001 and \$1,250,000 for 2002. The Travelers Indemnity Company reinsures losses exceeding \$10,000 if the annual aggregate is reached and all specific losses exceeding \$100,000. APEEP's Operating Fund and Guarantee Fund pay for losses and loss adjustment expenses should they exceed operating contributions.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

**TRENTON TOWNSHIP
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

6. RISK POOL MEMBERSHIP (Continued)

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31 2002 (the latest information available):

<u>Casualty Coverage</u>	<u>2002</u>
Assets	\$23,757,036
Liabilities	<u>(9,197,512)</u>
Retained earnings	<u>\$14,559,524</u>

<u>Property Coverage</u>	<u>2002</u>
Assets	\$6,596,996
Liabilities	<u>(1,204,326)</u>
Retained earnings	<u>\$5,392,670</u>

7. RELATED PARTY TRANSACTIONS

Township Trustees and the Clerk participated in numerous related party transactions during the course of the audit period. The members did not refrain from voting on resolutions authorizing the employment of relatives, friends and associates. Trustees Justice, Almendinger and Clerk Walton were involved in related party transactions totaling \$8,218, \$1,046, and \$191, respectively, for the period under audit.



Auditor of State Betty Montgomery

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

Trenton Township
Delaware County
15495 Hartford Road
Sunbury, Ohio 43074

To the Board of Trustees:

We have audited the accompanying financial statements of Trenton Township, Delaware County, Ohio (the Township) as of and for the years ended December 31, 2003, and December 31, 2002, and have issued our report thereon dated April 21, 2004, wherein we noted that the Township's financial transactions were processed using 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 conduct the audit of 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings as items 2003-001 and 2003-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 21, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated April 21, 2004.

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Trenton Township
Delaware County
Independent Accountants' Report on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

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

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

Betty Montgomery
Auditor of State

April 21, 2004

**TRENTON TOWNSHIP
DELAWARE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2003 AND 2002**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number	2003-001
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Timely Deposits

Ohio Rev. Code Section 9.38 states that public money must be deposited with the treasurer of the public office or to a designated depository on the business day following the day of receipt. Public money collected for other public offices must be deposited by the first business day of the week following the date of collection.

If the amount of daily receipts does not exceed \$1,000 and the receipts can be safeguarded, public offices may adopt a policy permitting their officials who receive this money to hold it past the next business day, but the deposit must be made no later than three business days after receiving it. The legislative authority must adopt the policy. The policy must include provisions and procedures to safeguard the money during the intervening period. If the amount exceeds \$1,000 or the funds cannot be safeguarded, the public official must then deposit the money on the next business day.

Seventy-six percent (76%) of permits tested that were collected by the zoning inspector were not deposited with the Clerk of the Township or a financial institution within the 24-hour limitation. The majority of this type of deposits was made once or twice a month. This increases the risk that cash could be stolen or lost.

Since the Township has not instituted a policy to permit these monies deposit within 72 hours, we recommend the Township deposit collections within 24 hours of receipt.

Finding Number	2003-002
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Related Party Transactions

Ohio Rev. Code Section 102.03(D) provides that no public official or employee shall use the authority or influence of office or employment to secure anything of value that is of such character as to manifest a substantial and improper influence upon the public official or employee with respect to that person's duties. Furthermore, Ohio Rev. Code Section 2921.42(A) provides that a public official may not knowingly (1) authorize, or employ the authority or influence of his office to secure authorization of any public contract in which he, a member of his family, or any of his business associates has an interest or (2) have an interest in the profits or benefits of a public contract entered into by or for the use of the political subdivision or governmental agency or instrumentality with which he is connected.

The following related party transactions occurred involving the Township Trustees and Clerk for which they approved payment in their official capacity:

**TRENTON TOWNSHIP
DELAWARE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2003 AND 2002
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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Finding Number	2003-002 (Continued)
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Related Party Transactions (Continued)

Trustee: Kevin Justice

Name of Individual or Organization	Amount	Relationship	Good Received or Service Performed
Donivan Justice	\$175	Nephew	Labor for Township trash days work
Donivan Justice	30	Nephew	Labor for clearing downed trees
Marvin Justice	228	Brother	Mower repair work
Marvin Justice	140	Brother	Mower repair work
Marvin Justice	142	Brother	Salt spreader repair work
Marvin Justice	152	Brother	Mower repair work
Marvin Justice	229	Brother	Mower repair work
Justice Farms	225	Trustee's Business	Sale of Roundup
Justice Farms	300	Trustee's Business	Sale of lights for the cemetery
Kevin Justice Trucking	93	Trustee's Business	Sale of limestone including hauling
Kevin Justice Trucking	142	Trustee's Business	Sale of limestone including hauling
Kevin Justice Trucking	347	Trustee's Business	Sale of limestone including hauling
Kevin Justice Trucking	658	Trustee's Business	Sale of limestone including hauling
Jerry Martin	183	Subcontractor of the Trustee's Business	Hauling of limestone
Jerry Martin	495	Subcontractor of the Trustee's Business	Hauling of limestone
Jerry Martin	1,350	Subcontractor of the Trustee's Business	Hauling of limestone
Jerry Martin	250	Subcontractor of the Trustee's Business	Hauling of limestone
Jerry Martin	521	Subcontractor of the Trustee's Business	Hauling of limestone
Jerry Martin	199	Subcontractor of the Trustee's Business	Hauling of limestone
Jerry Martin	2,359	Subcontractor of the Trustee's Business	Hauling of limestone
Total	\$8,218		

**TRENTON TOWNSHIP
DELAWARE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2003 AND 2002
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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Finding Number	2003-002 (Continued)
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Related Party Transactions (Continued)

Trustee: Mark Almendinger

Name of Individual or Organization	Amount	Relationship	Good Received or Service Performed
Luke Almendinger	\$140	Son	Labor for Township trash days work
Luke Almendinger	150	Son	Labor for Township trash days work
Jason Almendinger	190	Son	Labor for Township trash days work
Almendinger Sawmill	14	Cousin	Lumber for addition to a new Twp. Truck purchased
Almendinger Sawmill	102	Cousin	The purchase of mulch
Mark Almendinger	450	Named Trustee	Sale of lights for the cemetery
Total	\$1,046		

Additionally, the following related party transactions occurred involving the Township Clerk for which she processed the transactions based on her position:

Clerk: Cindy Walton

Name of Individual or Organization	Amount	Relationship	Good Received or Service Performed
Daniel Walton	\$93	Son	Labor for Township trash days work
Daniel Walton	98	Son	Labor for Township trash days work
Total	\$191		

This matter will be referred to the Ohio Ethic Commission for their consideration

We recommend the Township Trustees abstain from voting on any dealings with related parties and consult with the Ethics Commission of Ohio on how to proceed in future related party transactions.



**Auditor of State
Betty Montgomery**

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TRENTON TOWNSHIP

DELAWARE 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
JULY 20, 2004**