



**Auditor of State
Betty Montgomery**

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

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**Auditor of State
Betty Montgomery**

Nimishillen Township
Stark County
P.O. Box 181
Louisville, Ohio 44641

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.

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Betty Montgomery
Auditor of State

October 25, 2005

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Nimishillen Township
Stark County
P.O. Box 181
Louisville, Ohio 44641

To the Board of Trustees:

We have audited the accompanying financial statements of Nimishillen Township, Stark 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. 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 its 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 and reserves for encumbrances of Nimishillen Township, Stark 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 October 25, 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

October 25, 2005

**NIMISHILLEN TOWNSHIP
STARK 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>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Local Taxes	\$46,361	\$877,326	\$94,737		\$1,018,424
Intergovernmental	210,493	324,373			534,866
Special Assessments				\$12,784	12,784
Charges for Services		108,331			108,331
Licenses, Permits, and Fees	16,585				16,585
Earnings on Investments	7,340	692			8,032
Other	21,075	18,622			39,697
Total Cash Receipts	<u>301,854</u>	<u>1,329,344</u>	<u>94,737</u>	<u>12,784</u>	<u>1,738,719</u>
Cash Disbursements:					
Current:					
General Government	211,154				211,154
Public Safety	23,315	749,223			772,538
Public Works		443,653		11,790	455,443
Debt Service:					
Redemption of Principal		188,176	70,715		258,891
Interest and Fiscal Charges		1,360	24,022		25,382
Capital Outlay		15,719			15,719
Total Cash Disbursements	<u>234,469</u>	<u>1,398,131</u>	<u>94,737</u>	<u>11,790</u>	<u>1,739,127</u>
Total Receipts Over/(Under) Disbursements	<u>67,385</u>	<u>(68,787)</u>	<u>0</u>	<u>994</u>	<u>(408)</u>
Other Financing Receipts and (Disbursements):					
Proceeds from Debt:					
Sale of Bonds		1,714,000			1,714,000
Transfers-In		35,000			35,000
Transfers-Out	(35,000)				(35,000)
Advances-In	20,000	20,000	0	0	40,000
Advances-Out	(20,000)	(20,000)			(40,000)
Other Sources	289				289
Total Other Financing Receipts/(Disbursements)	<u>(34,711)</u>	<u>1,749,000</u>			<u>1,714,289</u>
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	32,674	1,680,213	0	994	1,713,881
Fund Cash Balances, January 1	210,878	252,386	0	8,397	471,661
Fund Cash Balances, December 31	<u>\$243,552</u>	<u>\$1,932,599</u>	<u>\$0</u>	<u>\$9,391</u>	<u>\$2,185,542</u>
Reserves for Encumbrances, December 31	<u>\$5,732</u>	<u>\$506,709</u>	<u>\$0</u>	<u>\$2,528</u>	<u>\$514,969</u>

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

**NIMISHILLEN TOWNSHIP
STARK 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>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Local Taxes	\$41,129	\$728,171	\$203,289		\$972,589
Intergovernmental	225,698	293,061			518,759
Special Assessments				\$10,333	10,333
Charges for Services		120,977			120,977
Licenses, Permits, and Fees	17,304				17,304
Earnings on Investments	8,280	631			8,911
Other	23,301	10,118			33,419
	<u>315,712</u>	<u>1,152,958</u>	<u>203,289</u>	<u>10,333</u>	<u>1,682,292</u>
Total Cash Receipts					
Cash Disbursements:					
Current:					
General Government	232,151				232,151
Public Safety	9,365	801,075			810,440
Public Works		499,076		10,138	509,214
Debt Service:					
Redemption of Principal			177,878		177,878
Interest and Fiscal Charges			25,411		25,411
Capital Outlay		192,473			192,473
	<u>241,516</u>	<u>1,492,624</u>	<u>203,289</u>	<u>10,138</u>	<u>1,947,567</u>
Total Cash Disbursements					
Total Receipts Over/(Under) Disbursements	74,196	(339,666)	0	195	(265,275)
Other Financing Receipts:					
Other Sources	3,010				3,010
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	77,206	(339,666)	0	195	(262,265)
Fund Cash Balances, January 1	133,672	592,052	0	8,202	733,926
Fund Cash Balances, December 31	<u>\$210,878</u>	<u>\$252,386</u>	<u>\$0</u>	<u>\$8,397</u>	<u>\$471,661</u>
Reserves for Encumbrances, December 31	<u>\$2,944</u>	<u>\$67,876</u>	<u>\$0</u>	<u>\$0</u>	<u>\$70,820</u>

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

**NIMISHILLEN TOWNSHIP
STARK 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 Nimishillen Township, Stark County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, fire protection and emergency medical 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. 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 include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

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

The Township values the repurchase agreement and certificates of deposit at cost. Money market mutual funds are recorded at share values the mutual funds report.

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

**NIMISHILLEN TOWNSHIP
STARK 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

These funds 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:

Fire District Fund – This fund receives voted millage, donations and fees to provide and maintain fire fighting equipment, buildings, sites and services for operation of the Township Fire Department.

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

Road District Fund – This fund receives money from two tax levies for the purpose of repairing and improving roads, purchasing equipment and paying salaries related to the maintenance of Township roads.

3. Debt Service Fund

This fund accounts for resources the Township accumulates to pay bond and note debt. The Township had the following significant Debt Service Fund:

General Bond-Note Retirement Fund – This fund is used to accumulate resources for the payment of principal and interest on the Township's debt obligations.

4. Capital Projects Fund

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township had the following significant Capital Projects Fund:

Lighting Assessment Fund – This fund receives property tax money for a special assessment passed for the Township's street lighting project.

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.

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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.

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.

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2004	2003
Demand deposits	(\$39,362)	(\$58,246)
Certificates of deposit	1,500,000	0
Total deposits	1,460,638	(58,246)
Sweep repurchase agreement	230,000	85,000
Money Market	494,904	444,907
Total investments	724,904	529,907
Total deposits and investments	\$2,185,542	\$471,661

Deposits: Deposits are 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, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$213,612	\$322,143	\$108,531
Special Revenue	3,045,162	3,098,344	53,182
Debt Service	94,737	94,737	0
Capital Projects	12,700	12,784	84
Total	\$3,366,211	\$3,528,008	\$161,797

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$424,490	\$295,201	\$129,289
Special Revenue	3,297,548	1,924,840	1,372,708
Debt Service	94,737	94,737	0
Capital Projects	21,097	14,318	6,779
Total	\$3,837,872	\$2,329,096	\$1,508,776

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$245,512	\$318,722	\$73,210
Special Revenue	1,072,445	1,152,958	80,513
Debt Service	208,798	203,289	(5,509)
Capital Projects	11,000	10,333	(667)
Total	\$1,537,755	\$1,685,302	\$147,547

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$379,184	\$244,460	\$134,724
Special Revenue	1,664,498	1,560,500	103,998
Debt Service	208,798	203,289	5,509
Capital Projects	19,202	10,138	9,064
Total	\$2,271,682	\$2,018,387	\$253,295

4. PROPERTY TAX

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

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.

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

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

5. DEBT

Debt outstanding at December 31, 2004 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Fire Station Improvement Bonds	\$1,714,000	5.25%
Township Garage Improvement Bonds	227,500	5.69%
Capital Lease	<u>62,931</u>	4.00%
Total	<u><u>\$2,004,431</u></u>	

The Fire Station Improvement Bonds were issued for the purpose of paying costs of constructing and reconstructing renovations and other improvements to Fire Station No. 2, constructing, furnishing, equipping Fire Station No. 3 and acquiring ambulances. These Bonds are being repaid in semiannual installments of \$112,190, including interest of 5.25%. The final payment is due on November 1, 2014.

The Township Garage Improvement Bonds relate to paying costs of constructing a Township garage and including all necessary equipment thereto. These Bonds are being repaid in semiannual installments of \$17,500, plus interest of 5.69%. The final payment is due on July 21, 2011.

The Capital Lease relates to the purchase of an excavator for the Road Department. This lease is being repaid in quarterly installments of \$4,044, including interest of 4.00%. The final payment is due on April 1, 2009.

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

Year ending December 31:	Fire Station Improvement Bonds	Township Garage Improvement Bonds	Capital Lease
2005	\$224,379	\$47,945	\$16,176
2006	224,379	45,953	16,176
2007	224,379	43,962	16,176
2008	224,379	41,970	16,177
2009	224,379	39,879	4,044
2010-2014	<u>1,121,891</u>	<u>56,483</u>	<u>0</u>
Total	<u><u>\$2,243,786</u></u>	<u><u>\$276,192</u></u>	<u><u>\$68,749</u></u>

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

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

6. RETIREMENT SYSTEMS

The Township's full-time 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 benefits, which include 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 equaling 13.55 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2004.

Firefighters employed prior to August of 1992 had the option of continuing with OPERS or participating in the Social Security Retirement System. Firefighters employed after August of 1992 belong to the Social Security Retirement System. The Township contributed an amount equal to 6.2% of the participants' gross salaries in 2004 and 2003 to the Social Security Retirement System.

7. RISK MANAGEMENT

Commercial Insurance

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 coverage to full-time employees through a private carrier.

8. CONTINGENT LIABILITIES

The Township is defendant in a lawsuit. Although the outcome of this suit is not presently determinable, management believes that the resolution of this matter will not materially adversely affect the Township's financial condition.

Amounts received from grantor agencies are subject to audit and adjustment by the grantor. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

9. SUBSEQUENT EVENT

In May 2005, the Township agreed to provide 24 hour per day Fire and Emergency Medical dispatching services to 12 additional subdivisions within the Stark County area. The Township anticipates revenues billed to participating subdivisions will offset additional costs.

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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***

Nimishillen Township
Stark County
P.O. Box 181
Louisville, Ohio 44641

To the Board of Trustees:

We have audited the financial statements of Nimishillen Township, Stark County (the Township) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated October 25, 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 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 October 25, 2005, we reported other matters involving internal control over financial reporting 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 an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2004-001. In a separate letter to the Township's management dated October 25, 2005, we reported an other matter related to noncompliance we deemed immaterial.

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Nimishillen Township
Stark 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 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

October 25, 2005

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2004 AND 2003**

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

FINDING NUMBER 2004-001

Finding for Recovery Repaid Under Audit

Ohio Revised Code Section 507.09 sets the 2004 salary for township clerks with a budget between \$1,500,001 and \$3,500,000, as follows: For clerks whose terms were April 1, 2000 to March 31, 2004, the clerk is due \$4,333.25 for the first three months of 2004.

For the first three months of 2004, Christy Bresson, former Township Clerk was compensated \$4,490.52, resulting in an overpayment of \$157.27.

In accordance with the foregoing facts and pursuant to Ohio Revised Code Section 117.28, a finding for recovery for public money illegally expended is hereby issued against Christy Bresson, former Township Clerk in the amount of \$157.27, in favor of the General Fund of the Township.

The former clerk, Christy Bresson, repaid \$157.27 on October 19, 2005.



**Auditor of State
Betty Montgomery**

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NIMISHILLEN TOWNSHIP

STARK 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 6, 2005**