



Mary Taylor, CPA
Auditor of State

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

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Mary Taylor, CPA
Auditor of State

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 an 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 adverse 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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Mary Taylor, CPA
Auditor of State

October 16, 2009

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Mary Taylor, CPA

Auditor of State

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, 2008 and 2007. 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.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. 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 GAAP presentation requirements. The Auditor of State permits, but does not require townships to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. 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 years ended December 31, 2008 and 2007 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, 2008 and 2007, or its changes in financial position for the years 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, 2008 and 2007, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 16, 2009, 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 cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

October 16, 2009

**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, 2008**

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
Cash Receipts:				
Property and Other Local Taxes	\$163,111	\$798,562	\$268,654	\$1,230,327
Charges for Services		429,492		429,492
Licenses, Permits, and Fees	9,208			9,208
Intergovernmental	361,784	426,065		787,849
Special Assessments		14,451		14,451
Earnings on Investments	17,896	2,614	364	20,874
Miscellaneous	48,671	28,740		77,411
	<u>600,670</u>	<u>1,699,924</u>	<u>269,018</u>	<u>2,569,612</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	372,142			372,142
Public Safety	60,421	1,295,123		1,355,544
Public Works	46,671	740,805		787,476
Health	206			206
Capital Outlay	12,294	48,261		60,555
Debt Service:				
Redemption of Principal			160,004	160,004
Interest and Other Fiscal Charges			108,650	108,650
	<u>491,734</u>	<u>2,084,189</u>	<u>268,654</u>	<u>2,844,577</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>108,936</u>	<u>(384,265)</u>	<u>364</u>	<u>(274,965)</u>
Fund Cash Balances, January 1	<u>241,820</u>	<u>581,420</u>	<u>0</u>	<u>823,240</u>
Fund Cash Balances, December 31	<u>\$350,756</u>	<u>\$197,155</u>	<u>\$364</u>	<u>\$548,275</u>
Reserve for Encumbrances, December 31	<u>\$0</u>	<u>\$227</u>	<u>\$0</u>	<u>\$227</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, 2007**

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
Cash Receipts:				
Property and Other Local Taxes	\$170,427	\$929,405	\$198,399	\$1,298,231
Charges for Services		405,844		405,844
Licenses, Permits, and Fees	14,369			14,369
Intergovernmental	254,324	363,693		618,017
Special Assessments		19,639		19,639
Earnings on Investments	59,757	7,737		67,494
Miscellaneous	14,866	48,410		63,276
Total Cash Receipts	<u>513,743</u>	<u>1,774,728</u>	<u>198,399</u>	<u>2,486,870</u>
Cash Disbursements:				
Current:				
General Government	478,468			478,468
Public Safety	67,538	1,240,771		1,308,309
Public Works		883,913		883,913
Capital Outlay		74,802		74,802
Debt Service:				
Redemption of Principal			145,004	145,004
Interest and Other Fiscal Charges			112,300	112,300
Total Cash Disbursements	<u>546,006</u>	<u>2,199,486</u>	<u>257,304</u>	<u>3,002,796</u>
Total Cash Receipts (Under) Cash Disbursements	<u>(32,263)</u>	<u>(424,758)</u>	<u>(58,905)</u>	<u>(515,926)</u>
Fund Cash Balances, January 1	<u>274,083</u>	<u>1,006,178</u>	<u>58,905</u>	<u>1,339,166</u>
Fund Cash Balances, December 31	<u>\$241,820</u>	<u>\$581,420</u>	<u>\$0</u>	<u>\$823,240</u>
Reserve for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2008 AND 2007**

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. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

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

The Township values the repurchase agreement 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 reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

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

Fire District Fund - This fund receives voted millage, donations and fees to provide and maintain firefighting equipment, buildings, sites and services for operations of the Township Fire Department.

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

3. Debt Service Funds

These funds account 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.

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.

A summary of 2008 and 2007 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, 2008 AND 2007
(Continued)**

2. Equity in Pooled Deposits and Investments

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

	2008	2007
Deposits:		
Demand deposits	(\$11,725)	(\$66,760)
Investments:		
Repurchase agreement	560,000	890,000
Total deposits and investments	\$548,275	\$823,240

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 ended December 31, 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$397,400	\$600,670	\$203,270
Special Revenue	1,599,946	1,699,924	99,978
Debt Service	268,654	269,018	364
Total	\$2,266,000	\$2,569,612	\$303,612

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$639,200	\$491,734	\$147,466
Special Revenue	2,239,983	2,084,416	155,567
Debt Service	268,654	268,654	0
Total	\$3,147,837	\$2,844,804	\$303,033

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

3. Budgetary Activity (Continued)

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$384,066	\$513,743	\$129,677
Special Revenue	1,691,083	1,774,728	83,645
Debt Service	198,399	198,399	0
Total	\$2,273,548	\$2,486,870	\$213,322

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$627,198	\$546,006	\$81,192
Special Revenue	2,728,214	2,199,486	528,728
Debt Service	257,304	257,304	0
Total	\$3,612,716	\$3,002,796	\$609,920

4. Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted 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 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.

5. Debt

Debt outstanding at December 31, 2008 was as follows:

	Principal	Interest Rate
Fire Station Construction Bonds	\$2,280,000	3.65 - 5.00%
Township Garage Improvement Bonds	17,253	5.69%
Capital Lease	42,060	
Total	\$2,339,313	

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

5. Debt (Continued)

The Long Term General Obligation Fire Station Construction 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 and otherwise improving fire station improvements, with related dispatch, tower and site improvements and paying the costs of acquiring ambulances. These Bonds are being repaid in semiannual installments, including interest ranging from 3.65% to 5.00%. The final payment is due on December 1, 2025.

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 \$22,502, including interest of 5.69%. The final payment is due on May 1, 2009.

The Capital Lease relates to the purchase of a wheel loader.

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

Year ending December 31:	Capital Lease	Fire Station Construction Bonds	Township Garage Improvement Bonds
2009	\$15,474	\$234,050	\$17,747
2010	15,474	228,850	
2011	15,474	223,650	
2012		228,450	
2013		222,850	
2014-2018		911,450	
2019-2023		898,250	
2024-2025		360,250	
Total	<u>\$46,422</u>	<u>\$3,307,800</u>	<u>\$17,747</u>

6. Retirement Systems

The Township has a full-time dispatcher who belongs to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2008 and 2007, the OP&F participant contributed 10% of their wages. For 2008 and 2007, the Township contributed to OP&F an amount equal to 24% of full-time wages. For 2008 and 2007, OPERS members contributed 10 and 9.5%, respectively, of their gross salaries and the Township contributed an amount equaling 14% and 13.85%, respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2008.

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 2008 and 2007 to the Social Security Retirement System.

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

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 several lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Township's financial condition.

Amounts grantor agencies pay to the township are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.



Mary Taylor, CPA

Auditor of State

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, Ohio, (the Township) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated October 16, 2009, 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 as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Township's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Township's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider finding 2008-001 described in the accompanying Schedule of Findings to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Township's internal control will not prevent or detect a material financial statement misstatement.

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Our consideration of the internal control over financial reporting was for limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, the significant deficiency described above, we believe is not a material weakness.

We also noted certain other matters that we reported to the Township's management in a separate letter dated October 16, 2009.

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 2008-002.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated October 16, 2009.

The Township's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. We did not audit the Township's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of management and the Township Board of Trustees. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

October 16, 2009

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 and 2007**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2008-001

Significant Deficiency

Throughout the audit period we noted several items were not properly classified by the Township. Such items included:

- Estate tax receipts (\$188,128 in 2008 and \$96,247 in 2007) were posted to the estate tax line item but rolled into taxes rather than intergovernmental on the financial statements;
- Homestead and rollback revenue (\$27,660 in 2008 and \$21,495 in 2007 for the general fund and \$176,309 in 2008 and \$136,878 in 2007 for the special revenue funds) were posted as property taxes rather than intergovernmental;
- Debt payments (\$108,650 in 2008 and \$112,300 in 2007) did not properly reflect principal and interest breakdowns.

These reclassifications have been posted to the financial statements.

The Township Fiscal Officer should review the monthly financial report to help ensure recorded receipts/expenditures are posted to the proper account or line item based on the type of activity. In addition, the Township's annual report should be reviewed for accuracy and consistency with prior reports. This will help provide the Township with fairly presented statements and the ability to analyze financial information in a consistent manner.

Officials' Response: We will contact the software vendor regarding the rollout of the line items to the financial statements. Additionally, the Township will review posting of debt transaction and review accounts more thoroughly to help ensure the accuracy and classification of the financial information.

FINDING NUMBER 2008-002

Noncompliance Citation – Finding for Adjustment

Ohio Revised Code Section 5705.10 states all revenue derived from a special levy is to be credited to a special fund for the purpose for which the levy was made.

During fiscal year 2007 the Township received levy revenue from a fire district levy and recorded the revenue in the Road District Fund in the amount of \$31,578. As a result the Road District's 2007 ending fund balance was overstated and the Fire District's ending fund balance was understated. In accordance with the foregoing facts we hereby issue a finding for adjustment reducing the fund balance of the Road District Fund and increasing the fund balance of the Fire District Fund by \$31,578.

Although the Township agrees with the correction of this error, it has not been posted to the Township's ledgers as of the date of this report (see Officials' Response). The error had no effect on the financial statements as both funds are special revenue funds.

Officials' Response: We intend to correct this error over a 2 year span (2009 & 2010). We will repay \$15,789 from the 11-Road District Fund to the 10-Fire Fund by December 31, 2009. The remaining amount of \$15,789 will be repaid from 11-Road District Fund to the 10-Fire Fund by December 31, 2010.

**NIMISHILLEN TOWNSHIP
STARK COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-001	Several items were either misclassified or misposted on the Township's computer system.	No	Repeated as finding number 2008-001.



Mary Taylor, CPA
Auditor of State

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 10, 2009**