



Dave Yost • Auditor of State

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Bowling Green Township
Marion County
3005 Richwood-LaRue Road
LaRue, Ohio 43332

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bowling Green Township, Marion County, Ohio (the Township), as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the cash accounting basis Note 2 describes. This responsibility includes determining that the cash accounting basis is acceptable for the circumstances. Management is also responsible for designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Bowling Green Township, Marion County, Ohio, as of December 31, 2013 and 2012, and the respective changes in cash financial position and the respective budgetary comparisons for the General, Motor Vehicle License Tax and Gasoline Tax funds thereof for the years then ended in accordance with the accounting basis described in Note 2.

Accounting Basis

We draw attention to Note 2 of the financial statements, which describes the accounting basis, which differs from generally accepted accounting principles. We did not modify our opinion regarding this matter.

Other Matters

Supplemental and Other Information

We audited to opine on the Township's financial statements that collectively comprise its basic financial statements.

Management's Discussion & Analysis includes tables of net position, changes in net position and a comparison of total cost of services and net cost of services for governmental activities. This information provides additional analysis and is not a required part of the basic financial statements.

These tables are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these tables to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling these tables directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and in accordance with auditing standards generally accepted in the United States of America. In our opinion, these tables are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other than the aforementioned procedures applied to the tables, we applied no procedures to any other information in Management's Discussion & Analysis, and we express no opinion or any other assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 7, 2014, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

July 7, 2014

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**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
Unaudited**

This discussion and analysis of Bowling Green Township's financial performance provides an overall review of the Township's financial activities for the years ended December 31, 2013 and 2012, within the limitations of the Township's cash basis accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the Township's financial performance.

Highlights

Key highlights for 2013 and 2012 are as follows:

Net position of Governmental activities increased \$33,506 or 16.66% in 2013; a significant change from prior year. Decreased expenditure activity in the Gas Tax Fund accounted for a majority of the change in net position in 2013. Assets in the Gas Tax Fund decreased \$25,569 in 2013 and \$79,742 in 2012.

Gas Tax Fund disbursement activity for 2013 accounted for 70.16% or \$111,114 of all governmental funds in 2013. The Township Trustees authorized program activity as deemed necessary throughout 2013 for maintenance and repair on township roadways. The maintenance and repairs consisted of citizen service requests to improve flood and ground water flow and drainage, updates to ditch and culvert areas, installation of berms and tree trimming service along roadways.

The Trustees used Gas Tax Funds to continue the development of the exterior area surrounding the Township Building. The building is optimally purposed for equipment storage access and egress and functions as the township meeting location as well as a voter precinct.

The Trustees also used Gas Tax funds to purchase a dump truck with snow blade and salt spreader and a box scrapper for dragging and scarifying gravel roads. The purchases were recorded as capital outlay activities in 2012.

The Township General Fund had a change in net position in 2013 and 2012 in the amounts of \$61,771 and \$27,790. The increase in net position in 2013 is mainly attributed to the receipt of \$30,815 in estate tax revenue. The General Fund revenue represents 50.33% of total revenue in 2013. General Fund disbursement activity changed very little in 2013.

Motor Vehicle License Tax Fund net position decreased by \$3,296 in 2013. The Motor Vehicle License Tax revenue represents 4.49% of total revenue in 2013.

The Township Cemetery Fund net position represents 4.03% of total net position in 2013. The Cemetery Fund is not a major fund. However, the Cemetery Fund balance continues to increase each year.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Township's cash basis of accounting.

Report Components

The statement of net position and the statement of activities provide information about the cash activities of the Township as a whole.

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
Unaudited**

Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the Township as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the financial statements are an integral part of the Township-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Township has elected to present its financial statements on the OCBOA Cash Basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under The Township's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

Reporting The Township as a Whole

The statement of net position and the statement of activities reflect how the Township did financially during 2013, within the limitations of cash basis accounting. The statement of net position presents the cash balances of the Township at year end. The statement of activities compares cash disbursements with program receipts for each Governmental program activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each Governmental function draws from the Township's general receipts.

These statements report the Township's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the Township's financial health. Over time, increases or decreases in the Township's cash position is one indicator of whether the Township's financial health is improving or deteriorating. When evaluating the Township's financial condition, you should also consider other nonfinancial factors as well such as the Township's property tax base, the condition of the Township's capital assets and infrastructure, the extent of the Township's debt obligations, the reliance on non-local financial resources for operations and the need for continued growth in the major local revenue sources such as property taxes.

In the statement of net position and the statement of activities, we divide the Township into two types of activities:

Governmental activities. All of the Township's basic services are reported here, including road and cemetery. State grants and property taxes finance most of these activities. Benefits provided through Governmental activities are not necessarily paid for by the people receiving them.

Business-type activity. The Township has no business-type activity. Business-type activities are financed by a fee charged to the customers receiving the service.

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
Unaudited**

Reporting The Township's Most Significant Funds

Fund financial statements provide detailed information about the Township's major funds – not the Township as a whole. The Township establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose. The funds of the Township are split into three categories: Governmental, proprietary and fiduciary.

Governmental Funds - All of the Township's activities are reported in Governmental funds. The Governmental fund financial statements provide a detailed view of the Township's Governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Township's programs. The Township's significant Governmental funds are presented on the financial statements in separate columns. The information for nonmajor funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. The Township's major Governmental funds include the General Fund, the Motor Vehicle License Tax Fund, and the Gasoline Tax Fund.

Proprietary Funds – The Township currently has no Proprietary funds.

Fiduciary Funds – The Township currently has no Fiduciary funds.

The Township as a Whole

Table 1 provides a summary of the Township's net position for 2013 compared to 2012 on a cash basis:

(Table 1)

Net Position

	Governmental Activities	
	2012	2013
Assets		
Cash and Cash Equivalents	\$201,175	\$234,681
Total Assets	\$201,175	\$234,681
Net Position		
Restricted for:		
Other Purposes	107,835	79,570
Unrestricted	93,340	155,111
Total Net Position	\$201,175	\$234,681

As mentioned previously, net position of governmental activities increased \$33,506 during 2013. The primary reasons contributing to the increases in cash balances are as follows:

- The Township received unanticipated General receipts revenue from estate tax in the amount of \$30,815 for 2013, accounting for overall net asset growth.
- The Township identified several major projects and a reduction in revenue received from the State as the reason for the disbursements in the Gasoline Tax fund exceeding receipts by \$79,742 in 2012. Overall, governmental disbursements exceeded receipts by \$52,710 in 2012.

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
Unaudited**

Table 2 reflects the changes in net position on a cash basis in 2013 and 2012 for Governmental activities.

(Table 2)

Changes in Net Position

	Governmental Activities	
	2012	2013
Receipts:		
Program Receipts:		
Charges for Services and Sales	\$3,500	\$1,150
Operating Grants and Contributions	93,564	93,945
Total Program Receipts	<u>97,064</u>	<u>95,095</u>
General Receipts:		
Property and Other Local Taxes	55,040	60,800
Grants and Entitlements Unrestricted	6,453	35,270
Interest	548	464
Miscellaneous	741	245
Total General Receipts	<u>62,782</u>	<u>96,779</u>
Total Receipts	<u>159,846</u>	<u>191,874</u>
Disbursements:		
General Government	59,525	56,497
Public Works	73,820	60,018
Health	5,400	5,353
Capital Outlay	73,811	36,500
Total Disbursements	<u>212,556</u>	<u>158,368</u>
Increase (Decrease) in Net Position	(52,710)	33,506
Net Position, January 1, 2012	<u>253,885</u>	<u>201,175</u>
Net Position, December 31, 2012	<u>\$201,175</u>	<u>\$234,681</u>

Program receipts represent 49.56 percent of total receipts for year ending 2013 and are primarily comprised of restricted intergovernmental receipts such as motor vehicle license and gas tax money.

Program receipts represent 60.72 percent of the Township's total receipts for year ending 2012.

Disbursements for General Government represent the overhead costs of running the Township and contract services provided for the other Township activities. These include the administrative costs of the Township's elected officials who perform duties involved with township cemeteries and roads as well as internal administrative services.

Public Health Services includes is the cost of a property services contract to seasonally maintain three cemeteries and building grounds.

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
Unaudited**

Public Works comprises cost relative to road purposes. For 2013 Capital Outlay consisted of encumbrances for purchasing additional equipment for trustees to independently administer township road services. Both years 2012 and 2013, were comprised of completing the design and maintenance of the Township equipment building. However, Capital Outlay decreased by \$37,311 because the Township completed construction and repairs of the Township street department building in 2012.

Governmental Activities

If you look at the Statement of Activities, you will see that the first column lists the major services provided by the Township. The next column identifies the costs of providing these services. The major program disbursements for Governmental activities are for Public Works and Capital Outlay. General Government also represents a significant cost. The net Receipt (Disbursement) column compares the program receipts to the cost of the service. This "net cost" amount represents the cost of the service which ends up being paid from money provided by local taxpayers. These net costs are paid from the general receipts which are presented at the bottom of the Statement.

A comparison between the total cost of services and the net cost is presented in Table 3.

(Table 3)

Governmental Activities

	Total Cost of Services 2012	Net Cost of Services 2012	Total Cost of Services 2013	Net Cost of Services 2013
General Government	\$59,525	(\$59,525)	\$56,497	(\$56,497)
Public Works	\$73,820	\$19,744	\$60,018	\$33,927
Public Health Services	5,400	(1,900)	5,353	(4,203)
Capital Outlay	73,811	(73,811)	36,500	(36,500)
Total Expenses	\$212,556	(\$115,492)	\$158,368	(\$63,273)

The dependence upon property tax revenue is apparent as approximately 54% in 2012 and 40% in 2013 of the Primary Governmental activities are supported through these receipts.

Business-type Activities

The Township does not report any business-type activities.

The Township's Funds

Total Governmental funds had receipts of \$191,874 and \$159,845 and disbursements of \$158,368 and \$212,555 in 2013 and 2012. The greatest change within Governmental funds occurred within the General Fund in 2013. The fund balance of the General Fund increased \$61,771 in part from unanticipated revenue from estate tax amount of \$30,815; and Township official's salaries apportionment from all relevant major funds, assisting in steady fund growth and overall improvement of net position.

Board members examine reports as caution indicates significant effect on the financial condition of the Township when expenditures exceed receipts. Reductions were implemented in 2013 and have been discussed to eliminate deficit spending, and to maintain a positive net position. And for the financial health of the Township spending reduction is preferable to requesting additional funds from the taxpayers. However, in 2013 residential / agriculture property tax values increased; the result, higher receipts collection is projected for 2014.

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
Unaudited**

Budgeting Highlights

The Township's budget is prepared according to Ohio law and is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances.

The certificate of estimated resources establishes a limit on the amount the Township appropriates. The Township amended appropriations to the original budget in the General Fund several times to reflect changing circumstances.

The Township estimated receipts in the amount of \$61,301 and \$61,984 in 2013 and 2012.

The Township reported actual receipts in the amount of \$96,572 and \$62,441 in 2013 and 2012. The variance for 2013 between estimated and actual receipts was the result of an unexpected estate tax amount of \$30,815.

The Township appropriated \$154,641 and \$127,534 in 2013 and 2012.

The Township expended \$34,801 and \$34,651 in 2013 and 2012.

Total resources available for appropriation were \$154,641 and \$127,534 in 2013 and 2012.

Capital Assets and Debt Administration

Capital Assets

The Township does not currently keep track of its capital assets and infrastructure. However The Township has implemented an Inventory software package to provide necessary information and reporting. It is anticipated that this program will only function as inventory confirmation for insurance purposes.

Debt

The Township had no outstanding debt for the years ending December 31, 2013 and 2012.

Current Issues

The challenge for all Townships is to provide quality services to the public while staying within the restrictions imposed by limited funding. We rely heavily on local taxes and have very little industry to support the tax base. Our newly prepared financial forecast predicts a surplus for 2014; therefore, the administration implemented in 2013 a strategy to delay any deficit by not spending more than renewable revenue. This plan was discussed due to excess spending over revenue demonstrated in 2012. We then reviewed disbursement history related to contracted road service to determine independence. The Township purchased a dump truck with snow plow and salt spreader; and box scrapper. Trustees shall administer township roads accordingly. The Township completed additional projects in 2013 to improve, maintain and repair ditch drainage tile on roads; and maintenance on road deteriorating surface areas, and berms. The Township discussed those areas where it is felt would have the most benefit toward citizen service requests. The Township endeavors to prioritize for progress although be it necessary to sustain fiscal responsibility.

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
Unaudited**

Contacting The Township's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the Township's finances and to reflect the Township's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Robin Anderson, Fiscal Officer; Bowling Green Township of Marion County; 3005 Richwood LaRue Road; LaRue, Ohio 43332.

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**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**STATEMENT OF NET POSITION - CASH BASIS
DECEMBER 31, 2013**

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$234,681</u>
<i>Total Assets</i>	<u><u>\$234,681</u></u>
Net Position	
Restricted for:	
Other Purposes	79,570
Unrestricted	<u>155,111</u>
<i>Total Net Position</i>	<u><u>\$234,681</u></u>

See accompanying notes to the basic financial statements

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Current:				
General Government	\$56,497	\$0	\$0	(\$56,497)
Public Works	60,018	0	93,945	33,927
Health	5,353	1,150	0	(4,203)
Capital Outlay	36,500	0	0	(36,500)
<i>Total Governmental Activities</i>	<u>158,368</u>	<u>1,150</u>	<u>93,945</u>	<u>(63,273)</u>
		General Receipts:		
		Property Taxes Levied for:		
		General Purposes	53,100	
		Grants and Entitlements not Restricted to Specific Programs	35,270	
		Other Taxes	7,700	
		Earnings on Investments	464	
		Miscellaneous	245	
		Total General Receipts	<u>96,779</u>	
		<i>Change in Net Position</i>		33,506
		<i>Net Position Beginning of Year</i>		<u>201,175</u>
		<i>Net Position End of Year</i>		<u>\$234,681</u>

See accompanying notes to the basic financial statements

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2013**

	General	Motor Vehicle License Tax	Gasoline Tax	Other Governmental Funds	Total Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$155,111	\$27,535	\$42,586	\$9,449	\$234,681
<i>Total Assets</i>	<u>\$155,111</u>	<u>\$27,535</u>	<u>\$42,586</u>	<u>\$9,449</u>	<u>\$234,681</u>
Fund Balances					
Restricted	\$0	\$27,535	\$42,586	\$9,449	79,570
Assigned	155,111	0	0	0	155,111
<i>Total Fund Balances</i>	<u>\$155,111</u>	<u>\$27,535</u>	<u>\$42,586</u>	<u>\$9,449</u>	<u>\$234,681</u>

See accompanying notes to the basic financial statements

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	General	Motor Vehicle License Tax	Gasoline Tax	Other Governmental Funds	Total Governmental Funds
Receipts					
Property and Other Local Taxes	\$60,800	\$0	\$0	\$0	\$60,800
Licenses, Permits and Fees	0	0	0	850	850
Intergovernmental	35,270	8,553	85,392	0	129,215
Earnings on Investments	257	54	153	0	464
Miscellaneous	245	0	0	300	545
<i>Total Receipts</i>	<u>96,572</u>	<u>8,607</u>	<u>85,545</u>	<u>1,150</u>	<u>191,874</u>
Disbursements					
Current:					
General Government	29,998	11,903	14,596	0	56,497
Public Works	0	0	60,018	0	60,018
Health	4,803	0	0	550	5,353
Capital Outlay	0	0	36,500	0	36,500
<i>Total Disbursements</i>	<u>34,801</u>	<u>11,903</u>	<u>111,114</u>	<u>550</u>	<u>158,368</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	61,771	(3,296)	(25,569)	600	33,506
<i>Fund Balances Beginning of Year</i>	<u>93,340</u>	<u>30,831</u>	<u>68,155</u>	<u>8,849</u>	<u>201,175</u>
<i>Fund Balances End of Year</i>	<u>\$155,111</u>	<u>\$27,535</u>	<u>\$42,586</u>	<u>\$9,449</u>	<u>\$234,681</u>

See accompanying notes to the basic financial statements

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts				
Property and Other Local Taxes	\$56,667	\$56,667	\$60,800	\$4,133
Intergovernmental	4,484	4,484	35,270	30,786
Earnings on Investments	150	150	257	107
Miscellaneous	0	0	245	245
<i>Total Receipts</i>	<u>61,301</u>	<u>61,301</u>	<u>96,572</u>	<u>35,271</u>
Disbursements				
Current:				
General Government	38,406	39,168	29,998	9,170
Health	8,500	8,500	4,803	3,697
<i>Total Disbursements</i>	<u>46,906</u>	<u>47,668</u>	<u>34,801</u>	<u>12,867</u>
<i>Excess of Receipts Over Disbursements</i>	<u>14,395</u>	<u>13,633</u>	<u>61,771</u>	<u>48,138</u>
Other Financing Uses				
Other Financing Uses	<u>(107,735)</u>	<u>(106,973)</u>	<u>0</u>	<u>106,973</u>
<i>Net Change in Fund Balance</i>	(93,340)	(93,340)	61,771	155,111
<i>Fund Balance Beginning of Year</i>	<u>93,340</u>	<u>93,340</u>	<u>93,340</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$155,111</u>	<u>\$155,111</u>

See accompanying notes to the basic financial statements

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
MOTOR VEHICLE LICENSE TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts				
Intergovernmental	\$ 8,500	\$ 8,500	\$ 8,553	\$ 53
Earnings on Investments	75	75	54	(21)
<i>Total Receipts</i>	<u>8,575</u>	<u>8,575</u>	<u>8,607</u>	<u>32</u>
Disbursements				
Current:				
General Government	<u>11,903</u>	<u>11,903</u>	<u>11,903</u>	<u>0</u>
<i>Total Disbursements</i>	<u>11,903</u>	<u>11,903</u>	<u>11,903</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	(3,328)	(3,328)	(3,296)	32
Other Financing Uses				
Other Financing Uses	<u>(27,502)</u>	<u>(27,502)</u>	<u>0</u>	<u>27,502</u>
<i>Net Change in Fund Balance</i>	(30,830)	(30,830)	(3,296)	27,534
<i>Fund Balance Beginning of Year</i>	<u>30,830</u>	<u>30,830</u>	<u>30,831</u>	<u>1</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$27,535</u>	<u>\$27,535</u>

See accompanying notes to the basic financial statements

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
GASOLINE TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Receipts				
Intergovernmental	\$ 86,000	\$ 86,000	\$ 85,392	\$ (608)
Earnings on Investments	350	350	153	(197)
<i>Total Receipts</i>	<u>86,350</u>	<u>86,350</u>	<u>85,545</u>	<u>(805)</u>
Disbursements				
Current:				
General Government	14,596	14,596	14,596	0
Public Works	70,000	83,522	60,018	23,504
Capital Outlay	0	53,500	36,500	17,000
<i>Total Disbursements</i>	<u>84,596</u>	<u>151,618</u>	<u>111,114</u>	<u>40,504</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,754</u>	<u>(65,268)</u>	<u>(25,569)</u>	<u>39,699</u>
Other Financing Uses				
Other Financing Uses	<u>(69,909)</u>	<u>(2,887)</u>	<u>0</u>	<u>2,887</u>
<i>Net Change in Fund Balance</i>	(68,155)	(68,155)	(25,569)	42,586
<i>Fund Balance Beginning of Year</i>	<u>68,155</u>	<u>68,155</u>	<u>68,155</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$42,586</u>	<u>\$42,586</u>

See accompanying notes to the basic financial statements

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**STATEMENT OF NET POSITION - CASH BASIS
DECEMBER 31, 2012**

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$201,175</u>
<i>Total Assets</i>	<u><u>\$201,175</u></u>
Net Position	
Restricted for:	
Other Purposes	107,835
Unrestricted	<u>93,340</u>
<i>Total Net Position</i>	<u><u>\$201,175</u></u>

See accompanying notes to the basic financial statements

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012**

	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Current:				
General Government	\$59,524	\$0	\$0	(\$59,524)
Public Works	73,820	0	93,564	19,744
Health	5,400	3,500	0	(1,900)
Capital Outlay	73,811	0	0	(73,811)
<i>Total Governmental Activities</i>	212,555	3,500	93,564	(115,491)
		General Receipts:		
		Property Taxes Levied for:		
		General Purposes		53,056
		Grants and Entitlements not Restricted to Specific Programs		6,453
		Other Taxes		1,983
		Earnings on Investments		548
		Miscellaneous		741
		Total General Receipts		62,781
		<i>Change in Net Position</i>		(52,710)
		<i>Net Position Beginning of Year</i>		253,885
		<i>Net Position End of Year</i>		\$201,175

See accompanying notes to the basic financial statements

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2012**

	General	Motor Vehicle License Tax	Gasoline Tax	Other Governmental Funds	Total Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$93,340	\$30,831	\$68,155	\$8,849	\$201,175
<i>Total Assets</i>	<u>\$93,340</u>	<u>\$30,831</u>	<u>\$68,155</u>	<u>\$8,849</u>	<u>\$201,175</u>
Fund Balances					
Restricted	\$0	\$30,831	\$68,155	\$8,849	107,835
Assigned	93,340	0	0	0	93,340
<i>Total Fund Balances</i>	<u>\$93,340</u>	<u>\$30,831</u>	<u>\$68,155</u>	<u>\$8,849</u>	<u>\$201,175</u>

See accompanying notes to the basic financial statements

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012**

	General	Motor Vehicle License Tax	Gasoline Tax	Other Governmental Funds	Total Governmental Funds
Receipts					
Property and Other Local Taxes	\$55,039	\$0	\$0	\$0	\$55,039
Licenses, Permits and Fees	0	0	0	3,200	3,200
Intergovernmental	6,453	8,647	84,917	0	100,017
Earnings on Investments	208	70	270	0	548
Miscellaneous	741	0	0	300	1,041
<i>Total Receipts</i>	<u>62,441</u>	<u>8,717</u>	<u>85,187</u>	<u>3,500</u>	<u>159,845</u>
Disbursements					
Current:					
General Government	31,051	11,175	17,298	0	59,524
Public Works	0	0	73,820	0	73,820
Health	3,600	0	0	1,800	5,400
Capital Outlay	0	0	73,811	0	73,811
<i>Total Disbursements</i>	<u>34,651</u>	<u>11,175</u>	<u>164,929</u>	<u>1,800</u>	<u>212,555</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	27,790	(2,458)	(79,742)	1,700	(52,710)
<i>Fund Balances Beginning of Year</i>	<u>65,550</u>	<u>33,289</u>	<u>147,897</u>	<u>7,149</u>	<u>253,885</u>
<i>Fund Balances End of Year</i>	<u>\$93,340</u>	<u>\$30,831</u>	<u>\$68,155</u>	<u>\$8,849</u>	<u>\$201,175</u>

See accompanying notes to the basic financial statements

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Receipts				
Property and Other Local Taxes	\$55,482	\$53,869	\$55,039	\$1,170
Intergovernmental	6,352	12,637	6,453	(6,184)
Earnings on Investments	150	150	208	58
Miscellaneous	0	0	741	741
<i>Total Receipts</i>	<u>61,984</u>	<u>66,656</u>	<u>62,441</u>	<u>(4,215)</u>
Disbursements				
Current:				
General Government	41,434	41,434	31,051	10,383
Health	3,600	3,600	3,600	0
Capital Outlay	30,576	30,576	0	30,576
<i>Total Disbursements</i>	<u>75,610</u>	<u>75,610</u>	<u>34,651</u>	<u>40,959</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	(13,626)	(8,954)	27,790	36,744
Other Financing Uses				
Other Financing Uses	(51,924)	(51,924)	0	51,924
<i>Net Change in Fund Balance</i>	(65,550)	(60,878)	27,790	88,668
<i>Fund Balance Beginning of Year</i>	<u>65,550</u>	<u>65,550</u>	<u>65,550</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$4,672</u>	<u>\$93,340</u>	<u>\$88,668</u>

See accompanying notes to the basic financial statements

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
MOTOR VEHICLE LICENSE TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Receipts				
Intergovernmental	\$8,500	\$10,000	\$8,647	-\$1,353
Earnings on Investments	100	100	70	(30)
<i>Total Receipts</i>	<u>8,600</u>	<u>10,100</u>	<u>8,717</u>	<u>(1,383)</u>
Disbursements				
Current:				
General Government	<u>11,566</u>	<u>11,566</u>	<u>11,175</u>	<u>391</u>
<i>Total Disbursements</i>	<u>11,566</u>	<u>11,566</u>	<u>11,175</u>	<u>391</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	(2,966)	(1,466)	(2,458)	(992)
Other Financing Uses				
Other Financing Uses	<u>(30,323)</u>	<u>(30,323)</u>	<u>0</u>	<u>30,323</u>
<i>Net Change in Fund Balance</i>	(33,289)	(31,789)	(2,458)	29,331
<i>Fund Balance Beginning of Year</i>	<u>33,289</u>	<u>33,289</u>	<u>33,289</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$1,500</u>	<u>\$30,831</u>	<u>\$29,331</u>

See accompanying notes to the basic financial statements

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
GASOLINE TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Receipts				
Intergovernmental	\$86,000	\$96,500	\$84,917	(\$11,583)
Earnings on Investments	1000	1000	270	(730)
<i>Total Receipts</i>	<u>87,000</u>	<u>97,500</u>	<u>85,187</u>	<u>(12,313)</u>
Disbursements				
Current:				
General Government	18,098	18,098	17,298	800
Public Works	136,867	136,867	73,820	63,047
Capital Outlay	74,337	74,337	73,811	526
<i>Total Disbursements</i>	<u>229,302</u>	<u>229,302</u>	<u>164,929</u>	<u>64,373</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	(142,302)	(131,802)	(79,742)	52,060
Other Financing Uses				
Other Financing Uses	(5,595)	(5,595)	0	5,595
<i>Net Change in Fund Balance</i>	(147,897)	(137,397)	(79,742)	57,655
<i>Fund Balance Beginning of Year</i>	<u>147,897</u>	<u>147,897</u>	<u>147,897</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$10,500</u>	<u>\$68,155</u>	<u>\$57,655</u>

See accompanying notes to the basic financial statements

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012**

Note 1 – Reporting Entity

Bowling Green Township, Marion County, Ohio, is a body politic and community established in 1838 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 also has an elected Township Fiscal Officer.

The reporting entity is comprised of the primary government and other organizations that were included to ensure that the financial statements are not misleading.

Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Township. The Township provides general government services, maintenance of Township roads and bridges, and cemetery maintenance and service. The Township contracts with Med Care Ambulance to provide ambulance services. Police protection is provided by the Marion County Sheriff. Fire protection and rescue services are provided by the Scioto Valley Fire District.

Jointly Governed Organizations and Public Entity Risk Pools

The Township participates in the Scioto Valley Fire District, a jointly governed organization and the Ohio Township Association Risk Management Authority (OTARMA) public entity risk pool. Notes 6 and 10 to the financial statements provide additional information for these entities. These organizations are:

Jointly Governed Organization:

The Scioto Valley Fire District provides fire protection and rescue services within the District and by contract to areas outside the District.

Public Entity Risk Pool:

The Ohio Township Association Risk Management Authority (OTARMA) is a risk sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for members.

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

Note 2 – Summary of Significant Accounting Policies

As discussed further in the Basis of Accounting section of this Note, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the Township's accounting policies.

Basis of Presentation

The Township's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

Note 2 – Summary of Significant Accounting Policies (Continued)

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Township as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

Fund Financial Statements

The statement of net position presents the cash and investment balances of the governmental activities of the Township at year end. The statement of activities compares disbursements with program receipts for each of the Township's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Township is responsible. Program receipts include charges paid by the recipient of the program's goods or services, grants and contributions restricted to meeting the operational or capital requirements of a particular program and receipts of interest earned on grants that are required to be used to support a particular program. General receipts are all receipts not classified as program receipts, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing on a cash basis or draws from the Township's general receipts.

During the year, the Township segregates transactions related to certain Township functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Township at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Bowling Green Township has neither proprietary nor fiduciary fund types for years ending December 31, 2013 or 2012.

Fund Accounting

The Township uses fund accounting to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Funds are used to segregate resources that are restricted as to use. The Township only reported governmental funds.

Governmental Funds

The Township classifies funds financed primarily from taxes, intergovernmental receipts (e.g. grants), and other nonexchange transactions as governmental funds. The following are the Township's major governmental funds:

General Fund

The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

Gasoline Tax Fund

The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for road purposes, within the Township.

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

Note 2 – Summary of Significant Accounting Policies (Continued)

Motor Vehicle License Tax Fund

The motor vehicle license tax fund accounts for and reports that portion of motor vehicle license registration fees restricted for road purposes, within the Township.

The other governmental funds of the Township account for and report grants and other resources, whose use is restricted to a particular purpose.

Basis of Accounting

The Township's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the Township's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued liabilities and the related expenses) are not recorded in these financial statements.

Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations ordinance, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates, and acceptance thereof to the county budget commission. The certificate of estimated resources establishes a limit on the amount the Township may appropriate.

The appropriations ordinance is the Township's authorization to spend resources and sets limits on disbursements plus encumbrances at the level of control selected by the Township. The legal level of control has been established at the fund, department, and object level for all funds. In addition contingency amounts are appropriated into all funds for changing circumstances, deferred and or reserved resources.

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the Township Fiscal Officer. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Township.

The appropriations ordinance is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation ordinance for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Township during the year.

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

Note 2 – Summary of Significant Accounting Policies (Continued)

Cash and Investments

To improve cash management, cash received by the Township is pooled and invested. Individual fund integrity is maintained through Township records. Interest in the pool is presented as “Equity in Pooled Cash and Cash Equivalents”.

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as 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 negative receipts, respectively.

During 2013 and 2012, the Township invested in nonnegotiable certificates of deposit, reported at cost.

Interest earnings are allocated to Township funds according to State statutes. Interest receipts credited to General Fund in 2013 and 2012 were \$257 and \$208, respectively.

Inventory and Prepaid Items

The Township reports disbursements for inventories and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

Capital Assets

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

Employer Contributions to Cost-Sharing Pension Plans

The Township recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 7 and 8, the employer contributions include portions for pension benefits and for postretirement healthcare benefits.

Net Position

Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes include resources restricted for expenditures related to the road maintenance and cemetery activities. The Township’s policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

Note 2 – Summary of Significant Accounting Policies (Continued)

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of Township Trustees. Those committed amounts cannot be used for any other purpose unless the Township Trustees remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the Township for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 – Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budgetary Basis presented for the General Fund, Motor Vehicle License Tax Fund and Gasoline Tax Fund is prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget.

Note 4 – Deposits and Investments

Monies held by the Township are classified by State statute into three categories.

Active monies are public monies determined to be necessary to meet current demands upon the Township treasury. Active monies must be maintained either as cash in the Township treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

Note 4 – Deposits and Investments (Continued)

Inactive deposits are public deposits that the Trustees have identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including passbook accounts.

Interim monies held by the Township can be deposited or invested in the following securities:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or Ohio local governments;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio).

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the Township, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the clerk/treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

The Township did not have any undeposited cash on hand as of December 31, 2013 or 2012.

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

Note 4 – Deposits and Investments (Continued)

Deposits

The Township has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the Township or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

Note 5 – Property Taxes

Property taxes include amounts levied against all real property and public utility property located in the Township. Property tax receipts received in 2013 and 2012 for real and public utility property taxes represents collections of the 2012 and 2011 taxes, respectively.

2013 and 2012 real property taxes are levied after October 1, 2013 and 2012, respectively, on the assessed value as of January 1, 2013 and 2012, the lien date. Assessed values are established by State law at 35 percent of appraised market value. Real property taxes are collected in 2013 and 2012 are intended to finance 2014 and 2013, respectively.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2013 and 2012 public utility property taxes which became a lien December 31, 2012 and 2011, respectively, are levied after October 1, 2013 and 2012, respectively, and are collected in 2014 and 2013 with real property taxes.

The full tax rate for all Township operations for the year ended December 31, 2013 and 2012, was \$3.30 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2013 and 2012 property tax receipts were based are as follows:

Res/Ag	\$	15,706,440
Other		239,330
PU		<u>1,226,180</u>
Total	\$	<u>17,171,950</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the Township. The County Auditor periodically remits to the Township its portion of the taxes collected.

Note 6 – Risk Management

The Township is exposed to various risks of property and casualty losses, and injuries to employees. The Township insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

Note 6 – Risk Management (Continued)

The Township belongs 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. York Risk Pooling Services, Inc. (formally known as American Risk Pooling Consultants, Inc.) (York or Management), functions as the administrator of the Pool and provides underwriting claims, loss control, risk management, and reinsurance services for the Pool. 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 and Property Coverage

The Pool is a member of American Public Entity Excess Pool (APEEP), which is also administered by York. APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, OTARMA retains insured risks up to an amount specified in the contracts. At December 31, 2013, OTARMA retained \$350,000 for casualty claims and \$250,000 for property claims.

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

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, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Assets	\$34,954,286	\$34,771,270
Liabilities	8,486,363	9,355,082
Net Position	\$26,467,923	\$25,416,188

At December 31, 2013 and 2012, respectively, the liabilities above include approximately \$7.9 and \$8.7 million of estimated incurred claims payable. The assets above also include approximately \$7.4 and \$7.8 million of unpaid claims to be billed to approximately 948 member governments in the future, as of December 31, 2013 and 2012, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2013, the Township's share of these unpaid claims collectible in future years is approximately \$2,000.

Based on discussions with OTARMA, the expected rates OTARMA charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to OTARMA for each year of membership.

<u>Contributions to OTARMA</u>	
<u>2013</u>	<u>2012</u>
\$2,599	\$2,884

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

Note 6 – Risk Management (Continued)

After one year of membership, a member may withdraw on the anniversary of the date of joining OTARMA, if the member notifies OTARMA in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

Note 7 – Defined Benefit Pension Plan

Ohio Public Employees Retirement System

Plan Description – The Township participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings.

The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the State and local divisions. For the years ended December 31, 2013 and 2012, members in the state and local divisions contributed 10 percent of covered payroll. Members in the state and local divisions may participate in all three plans. For 2013 and 2012, member and employer contribution rates were consistent across all three plans.

The Township's 2013 and 2012 contribution rate was 14.0 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 5 percent for 2013 and 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.23 percent for 2013 and 2012. Employer contribution rates are actuarially determined.

The Township's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2013, 2012 and 2011 were \$4,160, \$4,160 and \$5,762, respectively; 100 percent has been contributed for 2013, 2012 and 2011. No Township employees enrolled in the Member-Directed Plan.

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

Note 8 - Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan – a cost sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan – a defined contribution plan; and the Combined Plan – a cost sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377. Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013 and 2012, state and local employers contributed at a rate of 14.0 percent of covered payroll. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5 percent for 2013 and 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.23 percent for 2013 and 2012.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The Township's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012, and 2011 were \$208, \$208, and \$288, respectively; 100 percent has been contributed for 2013, 2012 and 2011.

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

Note 8 - Postemployment Benefits (Continued)

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law enforcement and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

Note 9 – Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Township is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

2013 Fund Balances	General	Motor Vehicle Lic. Tax	Gasoline Tax	Other Governmental Funds	Total
Restricted for					
Road and Bridge	\$ -	\$ 27,535	\$ 42,586	\$ -	\$ 70,121
Cemetery	-	-	-	9,449	9,449
<i>Total Restricted</i>	<u>-</u>	<u>27,535</u>	<u>42,586</u>	<u>9,449</u>	<u>79,570</u>
<i>Total Assigned</i>	155,111	-	-	-	155,111
<i>Total Fund Balances</i>	<u>\$ 155,111</u>	<u>\$ 27,535</u>	<u>\$ 42,586</u>	<u>\$ 9,449</u>	<u>\$ 234,681</u>

2012 Fund Balances	General	Motor Vehicle Lic. Tax	Gasoline Tax	Other Governmental Funds	Total
Restricted for					
Road and Bridge	\$ -	\$ 30,831	\$ 68,155	\$ -	\$ 98,985
Cemetery	-	-	-	8,849	8,849
<i>Total Restricted</i>	<u>-</u>	<u>30,831</u>	<u>68,155</u>	<u>8,849</u>	<u>107,835</u>
<i>Total Assigned</i>	93,340	-	-	-	93,340
<i>Total Fund Balances</i>	<u>\$ 93,340</u>	<u>\$ 30,831</u>	<u>\$ 68,155</u>	<u>\$ 8,849</u>	<u>\$ 201,175</u>

Note 10 – Jointly Governed Organizations

The Township is a participant, along with Montgomery Township and the Village of LaRue, in the Scioto Valley Fire District, which provides fire protection and rescue services within the District and by contract to areas outside the District. The District possesses its own budgeting and taxing authority. The degree of control exercised by the Township is limited to its representation on the Board. Financial information can be obtained from the Scioto Valley Fire District.

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Dave Yost • Auditor of State

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

Bowling Green Township
Marion County
3005 Richwood-LaRue Road
LaRue, Ohio 43332

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bowling Green Township, Marion County, Ohio, (the Township) as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements and have issued our report thereon dated July 7, 2014, wherein we noted the Township uses a special purpose framework other than generally accepted accounting principles.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Township's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Township's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2013-001 described in the accompanying schedule of findings to be a material weakness.

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, opining 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

88 East Broad Street, Tenth Floor, Columbus, Ohio 43215-3506
Phone: 614-466-3402 or 800-443-9275 Fax: 614-728-7199

www.ohioauditor.gov

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

July 7, 2014

**BOWLING GREEN TOWNSHIP
MARION COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2013 AND 2012**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2013-001

Material Weakness - Financial Reporting

Sound financial reporting is the responsibility of the Fiscal Officer and the Township Trustees and is essential to ensure information provided to the readers of the financial statements is complete and accurate.

The following adjustments were noted and the Township posted to their December 31, 2013 financial statements and accounting system:

- Reclassification of the General Fund balance to increase assigned fund balance and decrease unassigned fund balance by \$155,111 to properly classify the fund balances.

The following adjustments to the December 31, 2013 financial statements and the Township's accounting system were noted, but were inconsequential to the financial statements and therefore, the amounts were not adjusted:

- Adjustments to the Gas Tax fund to increase Public Works expenditures and Miscellaneous Revenue by \$500 to properly record grant receipts and expenditures.

The following adjustments were noted and the Township posted to their December 31, 2012 financial statements accounting system:

- Reclassification of the General Fund balance to increase assigned fund balance and decrease unassigned fund balance by \$93,340 to properly classify the fund balances.
- Adjustment of the General Fund budgetary statement to decrease estimated Property Tax receipts and decrease budgeted ending fund balance by \$1,613.
- Adjustment of the General Fund budgetary statement to increase estimated Intergovernmental receipts and increase budgeted ending fund balance by \$6,285.
- Adjustment of the Motor Vehicle License Tax Fund budgetary statement to increase estimated Intergovernmental receipts and increase budgeted ending fund balance by \$1,500.
- Adjustment of the Gasoline Tax Fund budgetary statement to increase estimated Intergovernmental receipts and increase budgeted ending fund balance by \$10,500.

We recommend the Fiscal Officer and Township Trustees review the above adjustments to ensure similar errors are not reported on financial statements in subsequent years. In addition, the Township should adopt review procedures over posting and reporting the Township's financial activity, including budgeted amounts, on the account records and financial statements.

Official's Response:

In observation of audit period December 31, 2013 and 2012 findings, the Township's goals and objectives are to follow laws and regulations while maintaining management and financial information appropriately and properly in accounting for the resources and authority used to carry out government programs.

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Dave Yost • Auditor of State

BOWLING GREEN TOWNSHIP

MARION 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
OCTOBER 21, 2014**