



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

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**STATE OF OHIO**



HIGHLAND TOWNSHIP  
DEFIANCE COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS

Highland Township  
Defiance County  
15772 Hill Road  
Defiance, Ohio 43512-8926

To the Board of Trustees:

We have audited the accompanying financial statements of Highland Township (the Township) as of and for the years ended December 31, 2001 and 2000. 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 audits.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Township as of December 31, 2001 and 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2002, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

Highland Township  
Defiance County  
Report of Independent Accountants  
Page 2

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large loop at the end.

**Jim Petro**  
Auditor of State

June 13, 2002

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**HIGHLAND TOWNSHIP  
DEFIANCE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<b>Governmental Fund Types</b>	
	<b>General</b>	<b>Special Revenue</b>
<b>Cash Receipts:</b>		
Local Taxes	\$13,597	\$99,106
Intergovernmental	71,945	82,419
Licenses, Permits, and Fees		5,183
Earnings on Investments	3,251	883
Other Revenue	1,617	8,591
 Total Cash Receipts	 90,410	 196,182
<b>Cash Disbursements:</b>		
Current:		
General Government	64,833	47,335
Public Works	13,757	97,599
Health		4,356
Debt Service:		
Redemption of Principal		12,500
Interest and Fiscal Charges		
Capital Outlay		23,937
 Total Cash Disbursements	 78,590	 185,727
 Total Cash Receipts Over/(Under) Cash Disbursements	 11,820	 10,455
<b>Other Financing Receipts and (Disbursements):</b>		
Transfers-In		
Transfers-Out	(7,000)	
 Total Other Financing Receipts/(Disbursements)	 (7,000)	
 Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	 4,820	 10,455
 Fund Cash Balances, January 1	 72,276	 130,371
 <b>Fund Cash Balances, December 31</b>	 <b>\$77,096</b>	 <b>\$140,826</b>

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



<u>Governmental Fund Types</u>			<u>Totals</u>
<u>Debt Service</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	<u>(Memorandum Only)</u>
\$40,107			\$152,810
	\$16,665		171,029
		\$404	5,183
			4,538
			10,208
<u>40,107</u>	<u>16,665</u>	<u>404</u>	<u>343,768</u>
			112,168
			111,356
			4,356
35,355			47,855
11,305			11,305
	16,665	1,800	42,402
<u>46,660</u>	<u>16,665</u>	<u>1,800</u>	<u>329,442</u>
<u>(6,553)</u>		<u>(1,396)</u>	<u>14,326</u>
7,000			7,000
			(7,000)
<u>7,000</u>			
447		(1,396)	14,326
		11,248	213,895
<u>\$447</u>		<u>\$9,852</u>	<u>\$228,221</u>

**HIGHLAND TOWNSHIP  
DEFIANCE COUNTY**

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

	<b>Governmental Fund Types</b>	
	<b>General</b>	<b>Special Revenue</b>
<b>Cash Receipts:</b>		
Local Taxes	\$13,759	\$112,534
Intergovernmental	72,379	84,878
Licenses, Permits, and Fees		7,518
Earnings on Investments	3,782	1,155
Other Revenue	497	16,055
	<u>90,417</u>	<u>222,140</u>
<b>Cash Disbursements:</b>		
Current:		
General Government	61,829	41,276
Public Works	4,850	132,467
Health		5,673
Redemption of Principal		
Interest and Fiscal Charges		
Capital Outlay		76,123
	<u>66,679</u>	<u>255,539</u>
Total Cash Disbursements	<u>66,679</u>	<u>255,539</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>23,738</u>	<u>(33,399)</u>
<b>Other Financing Receipts and (Disbursements):</b>		
Proceeds from Sale of Public Debt:		
Other Proceeds from Sale of Public Debt		48,222
Transfers-In		14,000
Transfers-Out	(26,310)	
	<u>(26,310)</u>	<u>62,222</u>
Total Other Financing Receipts/(Disbursements)	<u>(26,310)</u>	<u>62,222</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(2,572)</u>	<u>28,823</u>
Fund Cash Balances, January 1	<u>74,848</u>	<u>101,548</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$72,276</u></b>	<b><u>\$130,371</u></b>

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

<u>Governmental Fund Types</u>			<u>Totals</u>
<u>Debt Service</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	<u>(Memorandum Only)</u>
\$29,555			\$155,848
	\$28,534		185,791
		\$558	7,518
			5,495
			16,552
<u>29,555</u>	<u>28,534</u>	<u>558</u>	<u>371,204</u>
			103,105
			137,317
			5,673
29,555			29,555
12,310			12,310
	28,534		104,657
<u>41,865</u>	<u>28,534</u>		<u>392,617</u>
<u>(12,310)</u>		<u>558</u>	<u>(21,413)</u>
			48,222
12,310			26,310
			(26,310)
<u>12,310</u>			<u>48,222</u>
		558	26,809
		10,690	187,086
		<b><u>\$11,248</u></b>	<b><u>\$213,895</u></b>

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**HIGHLAND TOWNSHIP  
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Highland Township (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides general governmental services, including road and bridge maintenance, cemetery maintenance, fire protection, and emergency medical services.

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

Certificates of deposit are valued at cost.

**D. Fund Accounting**

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

**1. General Fund**

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

**2. Special Revenue Funds**

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

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

**HIGHLAND TOWNSHIP  
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

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

*Fire Fund* -- This fund received property tax money for providing fire protection services for the Township's residents.

**3. Capital Project Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital project fund:

*Capital Projects Fund* -- The Township receives grants from the State of Ohio to repair and maintain Township roads.

**4. Debt Service Funds**

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. The Township had the following significant debt service fund:

*Miscellaneous Debt Service Fund* -- The fund is used to pay off the general obligation notes that relate to the Township Hall/Firehouse construction project.

**5. Fiduciary Funds (Trust and Agency Funds)**

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant fiduciary funds:

*Myers Cemetery Maintenance Fund* -- This fund receives interest revenue and funds are used for the maintenance of the cemetery.

*Hall Cemetery Bequest Fund* -- This fund receives interest revenue and funds are used for the maintenance of the cemetery.

*General Cemetery Bequest Fund* -- This fund receives interest revenue and funds are used for the maintenance of the cemetery.

**E. Budgetary Process**

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

**1. Appropriations**

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

**HIGHLAND TOWNSHIP  
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**2. Estimated Resources**

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

**3. Encumbrances**

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

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**F. Property, Plant and Equipment**

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

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

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

	2001	2000
Demand deposits	\$219,207	\$205,014
Certificates of deposit	9,014	8,881
Total deposits	\$228,221	\$213,895

Deposits are either (1) insured by the Federal Depository Insurance Corporation or (2) collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$78,805	\$90,410	\$11,605
Special Revenue	258,847	196,182	(62,665)
Debt Service	51,660	47,107	(4,553)
Capital Projects		16,665	16,665
Fiduciary	391	404	13
Total	\$389,703	\$350,768	(\$38,935)

**HIGHLAND TOWNSHIP  
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$151,081	\$85,590	\$65,491
Special Revenue	389,218	185,727	203,491
Debt Service	51,660	46,660	5,000
Capital Projects		16,665	(16,665)
Fiduciary	2,880	1,800	1,080
Total	<u>\$594,839</u>	<u>\$336,442</u>	<u>\$258,397</u>

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$78,090	\$90,417	\$12,327
Special Revenue	319,203	284,362	(34,841)
Debt Service	41,865	41,865	
Capital Projects		28,534	28,534
Fiduciary	391	558	167
Total	<u>\$439,549</u>	<u>\$445,736</u>	<u>\$6,187</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$144,938	\$92,989	\$51,949
Special Revenue	364,529	255,539	108,990
Debt Service	41,865	41,865	
Capital Projects		28,534	(28,534)
Fiduciary	11,082		11,082
Total	<u>\$562,414</u>	<u>\$418,927</u>	<u>\$143,487</u>

**4. COMPLIANCE**

The Hall Cemetery Bequest Fund was not credited interest proceeds in either 2001 or 2000, contrary to the requirements of Ohio Revised Code § 5705.131.

Changes were made to the Township's legally adopted appropriations without Board approval in the General Fund and the Miscellaneous Debt Service Fund in 2001, and in the Gasoline Tax Fund, the Fire Fund, the Meyers Cemetery Maintenance Fund, in the Hall Cemetery Bequest Fund, and the General Cemetery Bequest Fund in 2000, contrary to Ohio Revised Code § 5705.40.

Expenditures exceeded appropriations in the Capital Projects Fund by \$16,665 for the year ended December 31, 2001 and by \$28,534 for the year ended December 31, 2000, contrary to Ohio Revised Code § 5705.41 (B).



**HIGHLAND TOWNSHIP  
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**5. PROPERTY TAX**

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

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.

**6. DEBT**

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
General Obligation Notes	\$147,780	5.95%

The general obligation notes relate to the Township Hall/Firehouse construction project.

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

Year ending December 31:	General Obligation Notes
2002	\$38,349
2003	36,590
2004	34,832
2005	33,073
2006	31,315
Total	\$174,159

**7. RETIREMENT SYSTEMS**

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

**HIGHLAND TOWNSHIP  
DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

Contribution rates are also prescribed by the Ohio Revised Code. For 2001 and 2000, members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Township has paid all contributions required through December 31, 2001.

**8. RISK MANAGEMENT**

**Risk Pool Membership**

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

Pursuant to § 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and their expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.



STATE OF OHIO  
OFFICE OF THE AUDITOR

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

Highland Township  
Defiance County  
15772 Hill Road  
Defiance, Ohio 43512-8926

To the Board of Trustees:

We have audited the accompanying financial statements of Highland Township (the Township) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated June 13, 2002. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings as items 2001-40120-001, 2001-40120-002, and 2001-40120-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 13, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audits, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated June 13, 2002.

Highland Township  
Defiance County  
Report of Independent Accountants on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large loop at the end of the last name.

**Jim Petro**  
Auditor of State

June 13, 2002

**HIGHLAND TOWNSHIP  
DEFIANCE COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000**

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

**FINDING NUMBER 2001-40120-001**

**Noncompliance Citation**

Ohio Revised Code § 5705.131 states that interest earned on the principal of a nonexpendable trust fund that has been established for the purpose of receiving donations or contributions that the donor or contributor requires to be maintained intact must be credited to the nonexpendable trust fund to which the principal belongs.

\$117 and \$133 of interest earned on the Hall Cemetery Bequest Fund in 2000 and 2001, respectively, was not booked on the Township's records. This interest revenue represents 21% and 33% of total interest revenue in the Fiduciary Fund Type in 2000 and 2001, respectively.

The Township has adjusted its records to reflect the interest earned on the principal of the bequest to the nonexpendable trust fund in order to properly account for the revenue related to the Hall Cemetery Bequest Fund. In the future, the Township should account for such revenue in the same manner. The financial statements have been adjusted to reflect this interest to the nonexpendable trust fund.

**FINDING NUMBER 2001-40120-002**

**Noncompliance Citation**

Ohio Revised Code § 5705.40 provides that appropriation measures may be amended or supplemented as long as the entity complies with the same provisions of the law as are used in making the original appropriation. In fiscal year 2000, changes were made to the Township's legally adopted appropriations with no documented Board approval in the following funds:

Fund	Approved Appropriations	Posted Appropriations	Variance
General Fund	\$151,081	\$126,081	\$25,000
Zoning Fund	7,951	7,851	100
Miscellaneous Debt Service Fund	51,660	59,160	(7,500)

In fiscal year 2001, changes were also made to the Township's legally adopted appropriations that were not evidenced by Board approval in the following funds:

Fund	Approved Appropriations	Posted Appropriations	Variance
Gasoline Tax Fund	\$100,079	\$148,301	(\$48,222)
Fire Fund	85,719	107,715	(21,996)
Meyers Cemetery Maintenance Fund	6,321	1,321	5,000
Hall Cemetery Bequest Fund	2,587	587	2,000
General Cemetery Bequest Fund	2,173	533	1,640

**FINDING NUMBER 2001-40120-002  
(Continued)**

This condition may result in a deficit spending situation. The Clerk should only make modifications to the appropriations ledger based on formally documented approval of the Board.

We also reported this matter in the management letter of our audit of the 1999 and 1998 financial statements.

**FINDING NUMBER 2001-40120-003**

**Noncompliance Citation**

Ohio Revised Code § 5705.41 (B) states that no subdivision or taxing unit is to expend money unless it has been appropriated. During the audit period, the Township's expenditures exceeded appropriations in the Capital Projects Fund by the following amount:

<u>Year</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
2000		\$28,534	(\$28,534)
2001		16,665	(16,665)

Allowing expenditures to exceed appropriations could result in deficit spending. The Township should regularly monitor budgets to make sure that there are sufficient appropriations to fund anticipated expenditures.

We also reported this matter in the management letter of our audit of the 1999 and 1998 financial statements.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**HIGHLAND TOWNSHIP**

**DEFIANCE COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 9, 2002**