



**Auditor of State
Betty Montgomery**

FRANKLIN TOWNSHIP
PORTAGE COUNTY

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**Auditor of State
Betty Montgomery**

REPORT OF INDEPENDENT ACCOUNTANTS

Franklin Township
Portage County
218 Gougler Avenue
Kent, Ohio 44240

To the Board of Trustees:

We have audited the accompanying financial statements of Franklin Township (the Township) as of and for the years ended December 31, 2003 and 2002. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Township as of December 31, 2003 and 2002, 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 April 30, 2004 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

Betty Montgomery
Auditor of State

April 30, 2004

FRANKLIN TOWNSHIP
PORTAGE COUNTY

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$143,077	\$860,791		\$1,003,868
Intergovernmental	200,934	164,305		365,239
Licenses, Permits, and Fees	47,752	6,011		53,763
Earnings on Investments	22,814	1,214		24,028
Other Revenue	12,972	10,622		23,594
	<u>427,549</u>	<u>1,042,943</u>		<u>1,470,492</u>
Total Cash Receipts				
	<u>427,549</u>	<u>1,042,943</u>		<u>1,470,492</u>
Cash Disbursements:				
Current:				
General Government	141,641	11,296		152,937
Public Safety	39,649	432,473		472,122
Public Works	393,538	610,121	552,364	1,556,023
Health	46,766			46,766
Conservation - Recreation	200,928			200,928
	<u>822,522</u>	<u>1,053,890</u>	<u>552,364</u>	<u>2,428,776</u>
Total Cash Disbursements				
	<u>822,522</u>	<u>1,053,890</u>	<u>552,364</u>	<u>2,428,776</u>
Total Receipts (Under) Disbursements	<u>(394,973)</u>	<u>(10,947)</u>	<u>(552,364)</u>	<u>(958,284)</u>
Other Financing Receipts and (Disbursements):				
Transfers-In			250,000	250,000
Transfers-Out	(250,000)			(250,000)
	<u>(250,000)</u>		<u>250,000</u>	
Total Other Financing Receipts/(Disbursements)				
	<u>(250,000)</u>		<u>250,000</u>	
Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements	(644,973)	(10,947)	(302,364)	(958,284)
Fund Cash Balances, January 1	<u>938,838</u>	<u>937,548</u>	<u>11</u>	<u>1,876,397</u>
Fund Cash Balances, December 31	<u>\$293,865</u>	<u>\$926,601</u>	<u>(\$302,353)</u>	<u>\$918,113</u>
Reserve for Encumbrances, December 31	<u>\$95,700</u>	<u>\$0</u>	<u>\$0</u>	<u>\$95,700</u>

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

FRANKLIN TOWNSHIP
PORTAGE COUNTY

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$141,826	\$859,503		\$1,001,329
Intergovernmental	577,645	175,530		753,175
Licenses, Permits, and Fees	51,641	6,100		57,741
Earnings on Investments	45,773	1,869		47,642
Other Revenue	29,947	604		30,551
	<u>846,832</u>	<u>1,043,606</u>		<u>1,890,438</u>
Total Cash Receipts				
	<u>846,832</u>	<u>1,043,606</u>		<u>1,890,438</u>
Cash Disbursements:				
Current:				
General Government	151,266	17,812		169,078
Public Safety	41,209	287,627		328,836
Public Works	463,106	747,992	7,700	1,218,798
Health	46,415			46,415
Conservation - Recreation	184,812			184,812
	<u>886,808</u>	<u>1,053,431</u>	<u>7,700</u>	<u>1,947,939</u>
Total Cash Disbursements				
	<u>886,808</u>	<u>1,053,431</u>	<u>7,700</u>	<u>1,947,939</u>
Total Receipts (Under) Disbursements	<u>(39,976)</u>	<u>(9,825)</u>	<u>(7,700)</u>	<u>(57,501)</u>
Other Financing Receipts and (Disbursements):				
Transfers-In			6,325	6,325
Advances-In	1,500		1,500	3,000
Transfers-Out	(6,325)			(6,325)
Advances-Out	(1,500)		(1,500)	(3,000)
	<u>(6,325)</u>		<u>6,325</u>	
Total Other Financing Receipts/(Disbursements)				
	<u>(6,325)</u>		<u>6,325</u>	
Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements	<u>(46,301)</u>	<u>(9,825)</u>	<u>(1,375)</u>	<u>(57,501)</u>
Fund Cash Balances, January 1	<u>985,139</u>	<u>947,373</u>	<u>1,386</u>	<u>1,933,898</u>
Fund Cash Balances, December 31	<u>\$938,838</u>	<u>\$937,548</u>	<u>\$11</u>	<u>\$1,876,397</u>
Reserve for Encumbrances, December 31	<u>\$30,310</u>	<u>\$14,159</u>	<u>\$0</u>	<u>\$44,469</u>

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

**FRANKLIN TOWNSHIP
PORTAGE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Franklin Township, Portage County, (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 government services. The Township contracts with the City of Kent to provide fire services and Emergency Medical Services to the residents of Franklin Township.

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:

Special Levy Road Fund - This fund receives levy money for constructing, maintaining and repairing Township roads.

**FRANKLIN TOWNSHIP
PORTAGE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Levy Fire Fund - This fund receives levy money to pay for paying the City of Kent for fire protection services.

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:

Issue II Fund - The Township received a grant from the State of Ohio for the Rhodes/Horning Roads Bike Facility.

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 level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Township did not encumber all commitments required by Ohio law.

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

F. Property, Plant and Equipment

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

G. Accumulated Leave

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

**FRANKLIN TOWNSHIP
PORTAGE COUNTY**

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

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:

	2003	2002
Demand deposits	\$118,113	\$226,397
Certificates of deposit	800,000	1,650,000
Total deposits	\$918,113	\$1,876,397

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Township.

Certificates of Deposit are held by the Township.

3. BUDGETARY ACTIVITY

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

2003 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$345,032	\$427,549	\$82,517
Special Revenue	1,019,738	1,042,943	23,205
Capital Projects	0	250,000	250,000
Total	\$1,364,770	\$1,720,492	\$355,722

2003 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,283,810	\$1,168,222	\$115,588
Special Revenue	1,956,859	1,053,890	902,969
Capital Project	0	552,364	(552,364)
Total	\$3,240,669	\$2,774,476	\$466,193

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$566,131	\$848,332	\$282,201
Special Revenue	1,376,837	1,043,606	(333,231)
Capital Project	8,556	6,325	(2,231)
Total	\$1,951,524	\$1,898,263	(\$53,261)

**FRANKLIN TOWNSHIP
PORTAGE COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,321,000	\$923,443	\$397,557
Special Revenue	1,958,043	1,067,590	890,453
Capital Project	8,500	7,700	800
Total	\$3,287,543	\$1,998,733	\$1,288,810

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Capital Project fund by \$552,374 for the year ended December 31, 2003. Also contrary to Ohio law, at December 31, 2003, the Capital Project fund had a cash deficit balance of \$302,353.

4. 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.

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

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

5. RETIREMENT SYSTEMS

The Township's full time certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

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

Contribution rates are also prescribed by the Ohio Revised Code. For 2003 and 2002, members of OP&F participants contributed 10% of their wages. The Township contributed an amount equal to 24% of their wages to OP&F. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2003 and 2002. The Township has paid all contributions required through December 31, 2003.

**FRANKLIN TOWNSHIP
PORTAGE COUNTY**

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

6. RISK MANAGEMENT

Risk Pool Membership

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. OTARMA is a member of the American Public Entity Excess Pool (APEEP).

Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

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

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

Property Coverage

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

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

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31 2002 and 2001 (the latest information available):

<u>Casualty Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$23,757,036	\$23,703,776
Liabilities	<u>(9,197,512)</u>	<u>(9,379,003)</u>
Retained earnings	<u>\$14,559,524</u>	<u>\$14,324,773</u>

<u>Property Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$6,596,996	\$5,011,131
Liabilities	<u>(1,204,326)</u>	<u>(647,667)</u>
Retained earnings	<u>\$5,392,670</u>	<u>\$4,363,464</u>

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**Auditor of State
Betty Montgomery**

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

Franklin Township
Portage County
218 Gouglar Avenue
Kent, Ohio 44240

To the Board of Trustees:

We have audited the accompanying financial statements of Franklin Township (the Township) as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated April 30, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2003-001 through 2003-003. We also noted certain immaterial instances of noncompliance that we have reported to management of Franklin Township in a separate letter dated April 30, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated April 30, 2004.

Franklin Township
Portage 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 the audit committee, management, and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

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

Betty Montgomery
Auditor of State

April 30, 2004

**FRANKLIN TOWNSHIP
PORTAGE COUNTY**

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

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number	2003-001
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Noncompliance Citation –Negative Fund Balance/Improper Advances

Ohio Revised Code Section 5705.10 states that, all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose is to be paid into a special fund for such purpose. Money that is paid into a fund must be used only for the purposes for which such fund has been established. As a result, a negative fund balance indicates that money from one fund was used to cover the expenses of another fund.

For FY 2003 the Capital Project Fund had a negative fund balance of \$302,353.

Also the Township made the following advances which were outside the aforementioned guidelines as provided in Auditor of State Bulletin 97-003. Because this advance was outside the guidelines noted above this means money was used for purposes of which the fund was not established.

<u>Fund/ Year: 2003</u>	<u>Advance Out</u>	<u>Advance In</u>
Fire Levy Fund	\$ 350,000	\$ 0
Issue 2 Horning Road Funds	0	350,000

In 2003, the Township made an advance of \$350,000.00 from the Fire Fund to the Capital Project Fund. The advance In/Out was posted to the cashbooks and financial statements. The appropriate adjustments have been posted to the Township's ledgers and are reflected in the audited financial statements.

We recommend that the Township only expend monies from the proper funds and approve advances within the guideline provided above to ensure that monies are expended from the proper funds for the proper purpose.

Finding Number	2003-002
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Noncompliance Citation – Expenditures Exceeded Appropriations

Ohio Revised Code § 5705.41 (B) states that no subdivision or taxing unit is to expend money unless it has been appropriated.

At December 31, 2003, the Township had the following fund in which expenditures plus reserve for encumbrances exceeded appropriations:

Fund #	Fund Name	Appropriations	Expenditures + Reserve for Encumbrances	Excess
30	Capital Project	\$ 0	\$ 552,364	\$ (552,364)

We recommend the Township review their appropriation, expenditure, and reserve for encumbrances balances more closely and amend appropriations as needed. We also recommend the Township adjust and file any appropriation amendment with the county auditor.

Implementation of this may help ensure expenditures plus encumbrances are within appropriation balances.

Finding Number	2003-003
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Noncompliance Citation – Expenditure Without Fiscal Officer Certification

Ohio Revised Code § 5705.41(D) states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. The amount so certified shall be recorded against the applicable appropriation account. This section also provides two exceptions to the above requirements:

- A. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Township may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than three thousand dollars (one thousand dollars prior to April 7, 2003) the fiscal officer issues a certificate, but may authorize it to be paid without the affirmation of the Council.

During our review of forty-one Township expenditures from fiscal years 2003, thirty nine percent were noted where a purchase was made or a service performed prior to the Clerk certifying the availability of funds through the creation of a purchase order.

Finding Number	2003-003 (Continued)
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We recommend the Township properly encumber and create a purchase order for all expenditures prior to entering into a purchase or service commitment or for the Township to utilize Then and Now Certificates as appropriate, as required by the above code section.

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**Auditor of State
Betty Montgomery**

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FRANKLIN TOWNSHIP

PORTAGE 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
JUNE 29, 2004**