



**Auditor of State
Betty Montgomery**

**POLAND TOWNSHIP
MAHONING COUNTY**

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**Auditor of State
Betty Montgomery**

Poland Township
Mahoning County
3339 Dobbins Road
Poland, Ohio 44514

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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Betty Montgomery
Auditor of State

April 25, 2006

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Poland Township
Mahoning County
3339 Dobbins Road
Poland, Ohio 44514

To the Board of Trustees:

We have audited the accompanying financial statements of Poland Township, Mahoning County, (the Township) as of and for the years ended December 31, 2004 and 2003. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. The Township processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Township because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Township to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Township has elected not to reformat its statements. Since this Township does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

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In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2004, or its changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Poland Township, Mahoning County, as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Township to include Management's Discussion and Analysis for the year ended December 31, 2004. The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 25, 2006, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Betty Montgomery
Auditor of State

April 25, 2006

**POLAND TOWNSHIP
MAHONING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$459,595	\$808,421	\$1,268,016
Intergovernmental	367,315	370,084	737,399
Special Assessments		58,549	58,549
Licenses, Permits, and Fees	423,218	102,050	525,268
Fines, Forfeitures, and Penalties	21,842	425	22,267
Earnings on Investments	22,934		22,934
Other Revenue	27,406	40,447	67,853
	<u>1,322,310</u>	<u>1,379,976</u>	<u>2,702,286</u>
Total Cash Receipts			
	<u>1,322,310</u>	<u>1,379,976</u>	<u>2,702,286</u>
Cash Disbursements:			
Current:			
General Government	473,773	101,983	575,756
Public Safety	556,916	563,167	1,120,083
Public Works	308,217	582,140	890,357
Health	2,695	5,115	7,810
Human Services		14,891	14,891
Other		18,269	18,269
	<u>1,341,601</u>	<u>1,285,565</u>	<u>2,627,166</u>
Total Cash Disbursements			
	<u>1,341,601</u>	<u>1,285,565</u>	<u>2,627,166</u>
Total Receipts Over/(Under) Disbursements	<u>(19,291)</u>	<u>94,411</u>	<u>75,120</u>
Other Financing Receipts and (Disbursements):			
Other Financing Sources	34		34
Other Financing Uses	(2,060)		(2,060)
	<u>(2,026)</u>		<u>(2,026)</u>
Total Other Financing Receipts/(Disbursements)			
	<u>(2,026)</u>		<u>(2,026)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(21,317)</u>	<u>94,411</u>	<u>73,094</u>
Fund Cash Balances, January 1	<u>1,774,239</u>	<u>439,339</u>	<u>2,213,578</u>
Fund Cash Balances, December 31	<u><u>\$1,752,922</u></u>	<u><u>\$533,750</u></u>	<u><u>\$2,286,672</u></u>
Reserve for Encumbrances, December 31	<u><u>\$25,300</u></u>	<u><u>\$11,534</u></u>	<u><u>\$36,834</u></u>

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

**POLAND TOWNSHIP
MAHONING COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Fiduciary Fund Type
	Nonexpendable Trust
Cash Receipts:	
Earnings on Investments	\$0
Total Cash Receipts	0
 Cash Disbursements:	
Total Cash Disbursements	0
Operating Income/(Loss)	0
Income/(Loss) Before Interfund Transfers and Advances	0
Transfers-In	
Fund Cash Balances, January 1	1,926
Fund Cash Balances, December 31	\$1,926
Reserve for Encumbrances, December 31	\$0

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

**POLAND TOWNSHIP
MAHONING 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>	
Cash Receipts:			
Local Taxes	\$451,151	\$788,716	\$1,239,867
Intergovernmental	346,660	232,014	578,674
Special Assessments		60,360	60,360
Charges for Services		10,500	10,500
Licenses, Permits, and Fees	394,766	55,289	450,055
Fines, Forfeitures, and Penalties	14,888	2,409	17,297
Earnings on Investments	45,421		45,421
Other Revenue	5,672	88,350	94,022
	<u>1,258,558</u>	<u>1,237,638</u>	<u>2,496,196</u>
Total Cash Receipts			
	<u>1,258,558</u>	<u>1,237,638</u>	<u>2,496,196</u>
Cash Disbursements:			
Current:			
General Government	497,622	53,891	551,513
Public Safety	508,841	538,194	1,047,035
Public Works	268,885	554,641	823,526
Health	9,712	8,902	18,614
Other		30,821	30,821
	<u>1,285,060</u>	<u>1,186,449</u>	<u>2,471,509</u>
Total Cash Disbursements			
	<u>1,285,060</u>	<u>1,186,449</u>	<u>2,471,509</u>
Total Receipts Over/(Under) Disbursements	<u>(26,502)</u>	<u>51,189</u>	<u>24,687</u>
Other Financing Receipts and (Disbursements):			
Transfers-In		6,858	6,858
Advances-In		18,180	18,180
Transfers-Out	(6,858)		(6,858)
Advances-Out	(18,180)		(18,180)
Other Financing Sources	5,303		5,303
	<u>(19,735)</u>	<u>25,038</u>	<u>5,303</u>
Total Other Financing Receipts/(Disbursements)			
	<u>(19,735)</u>	<u>25,038</u>	<u>5,303</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(46,237)</u>	<u>76,227</u>	<u>29,990</u>
Fund Cash Balances, January 1 (restated - see Note 8)	<u>1,820,476</u>	<u>363,112</u>	<u>2,183,588</u>
Fund Cash Balances, December 31	<u>\$1,774,239</u>	<u>\$439,339</u>	<u>\$2,213,578</u>
Reserve for Encumbrances, December 31	<u>\$91,744</u>	<u>\$15,434</u>	<u>\$107,178</u>

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

POLAND TOWNSHIP
MAHONING COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>Fiduciary Fund Type</u>
	<u>Nonexpendable Trust</u>
Cash Receipts:	
Earnings on Investments	<u>60</u>
Total Cash Receipts	<u>60</u>
Cash Disbursements:	
Current:	
Other	<u> </u>
Total Cash Disbursements	<u>0</u>
Total Receipts Over/(Under) Disbursements	<u>60</u>
Transfers-In	<u> </u>
Fund Cash Balances, January 1	<u>1,866</u>
Fund Cash Balances, December 31	<u><u>\$1,926</u></u>

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

**POLAND TOWNSHIP
MAHONING COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Poland Township, Mahoning County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, police and fire protection.

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

The Township values U.S Savings bonds and repurchase agreements at cost.

D. Fund Accounting

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

1. General Fund

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

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from 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.

Police District Fund - This fund receives local tax money and monies from fines, forfeitures and fees to pay for Police protection for the Township.

**POLAND TOWNSHIP
MAHONING COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fiduciary Funds (Trust and Agency Funds)

These funds account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had no agency funds and had the following significant trust fund:

Brown Reed Stokes Fund – This fund was established to account for monies received by the Township for cemetery maintenance.

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

2. Estimated Resources

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

3. Encumbrances

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

A summary of 2004 and 2003 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**POLAND TOWNSHIP
MAHONING COUNTY**

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2004	2003
Demand deposits	\$24,521	\$29,994
Total deposits	24,521	29,994
U.S. Savings Bonds	1,500	1,500
Repurchase agreement	2,262,577	2,184,010
Total investments	2,264,077	2,185,510
Total deposits and investments	\$2,288,598	\$2,215,504

Deposits: Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

Investments: U.S. Savings Bonds are held in book-entry form by the Federal Reserve, in the name of the Township. The Township's financial institution transfers securities to the Township's agent to collateralize repurchase agreements. The securities are not in the Township's name.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,075,645	\$1,322,344	\$246,699
Special Revenue	1,232,775	1,379,976	147,201
Fiduciary	60	0	(60)
Total	\$2,308,480	\$2,702,320	\$393,840

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,847,368	\$1,368,961	\$478,407
Special Revenue	2,653,934	1,297,099	1,356,835
Fiduciary	1,986	0	1,986
Total	\$4,503,288	\$2,666,060	\$1,837,228

**POLAND TOWNSHIP
MAHONING COUNTY**

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

3. BUDGETARY ACTIVITY

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$657,752	\$1,263,861	\$606,109
Special Revenue	1,274,089	1,244,496	(29,593)
Fiduciary	60	60	0
Total	\$1,931,901	\$2,508,417	\$576,516

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,074,014	\$1,383,662	\$690,352
Special Revenue	1,636,573	1,201,883	434,690
Fiduciary	1,926	0	1,926
Total	\$3,712,513	\$2,585,545	\$1,126,968

Contrary to Ohio law, appropriations exceeded estimated receipts in the Miscellaneous Revenue fund by \$1,000,000 for the year ended December 31, 2004.

4. PROPERTY TAX

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

Public utilities are also taxed on personal and real property located within the Township.

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

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

5. RETIREMENT SYSTEMS

The Township's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2004 and 2003, OPERS members contributed 8.5 percent of their gross salaries. The Township contributed an amount equaling 13.55 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2004.

**POLAND TOWNSHIP
MAHONING COUNTY**

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

6. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions
- Inland Marine.

The Township also provides health insurance, dental and vision coverage to full-time employees through a private carrier.

7. CONTINGENT LIABILITIES

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

8. PRIOR PERIOD ADJUSTMENT

In 2003, the Township voided several long outstanding checks which were written in prior periods by recording the following adjustments to fund cash balances:

2003 Prior Period Adjustments			
Fund Type	12/31/02 Fund Cash Balances	Adjustments	1/1/03 Fund Cash Balances
General	\$ 1,820,236	\$ 240	\$ 1,820,476
Special Revenue	362,834	278	363,112

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**Auditor of State
Betty Montgomery**

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

Poland Township
Mahoning County
3339 Dobbins Road
Poland, Ohio 44514

To the Board of Trustees:

We have audited the financial statements of Poland Township (the Township) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated April 25, 2006, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted that the Township uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Township because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the Township's management dated April 25, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2004-001.

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Poland Township
Mahoning County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

In a separate letter to the Township's management dated April 25, 2006, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of the finance committee, management, and the Board of Trustees. It is not intended for anyone other than these specified parties.

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

Betty Montgomery
Auditor of State

April 25, 2006

**POLAND TOWNSHIP
MAHONING COUNTY**

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

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

FINDING NUMBER 2004-001

Noncompliance Citation

Ohio Revised Code § 5705.39 provides, in part, that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there from, as certified by the county budget commission. No appropriation measure shall become effective until the county auditor files a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate.

Appropriations exceeded estimated resources in the following fund:

2004:

<u>Fund</u>	<u>Estimated Resources</u>	<u>Total Appropriations</u>	<u>Difference</u>
2908 Misc. Revenue	\$ 0	\$1,000,000	\$(1,000,000)

This situation may lead to disbursements within said funds exceeding the actual revenue available. Also, the Township did not file its appropriations with the county budget commission. This led to the Township not receiving a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate.

We recommend that management monitor their budgetary cycle throughout the year to ensure that appropriations do not exceed the amounts on the certificate of estimated resources and any amendments thereto and actual revenue received. We also recommend that the Township file its appropriations with the county budget commission so as to obtain the certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate.

**POLAND TOWNSHIP
MAHONING COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2002-001	ORC 5705.39 appropriations exceeded estimated receipts in one fund.	No	Re-issued as Finding number 2004-001.



**Auditor of State
Betty Montgomery**

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POLAND TOWNSHIP

MAHONING 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
MAY 23, 2006**