

YORK TOWNSHIP  
VAN WERT COUNTY, OHIO

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AUDITED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED  
DECEMBER 31, 2010 AND 2009





# Dave Yost • Auditor of State

Board of Trustees  
York Township  
15028 Brodnix Road  
Van Wert, Ohio 45891

We have reviewed the *Independent Auditor's Report* of York Township, Van Wert County, prepared by E.S. Evans and Company, for the audit period January 1, 2009 through December 31, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. York Township is responsible for compliance with these laws and regulations.

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Dave Yost  
Auditor of State

June 27, 2011

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YORK TOWNSHIP  
VAN WERT COUNTY, OHIO

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TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT -----	PAGE	1
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES – ALL GOVERNMENTAL FUND TYPES – FOR THE YEAR ENDED DECEMBER 31, 2010 -----		3
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES – ALL GOVERNMENTAL FUND TYPES – FOR THE YEAR ENDED DECEMBER 31, 2009 -----		4
NOTES TO FINANCIAL STATEMENTS -----		5
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY <u>GOVERNMENT AUDITING STANDARDS</u> -----		13
SCHEDULE OF FINDINGS-----		15

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# **E.S. Evans and Company**

**Certified Public Accountants**

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E.S. Evans, CPA, PFS (1930-1999) • Robert E. Wendel, CPA • Dan F. Clifford, CPA, CVA  
Steven D. Hooker, CPA • John E. Klay, CPA

May 27, 2011

## INDEPENDENT AUDITOR'S REPORT

York Township  
Van Wert County, Ohio

We have audited the accompanying financial statements of York Township, Van Wert County, (the Township) as of and for the years ended December 31, 2010 and 2009. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also to present its larger (i.e. major) funds separately. While the Township does not follow GAAP, generally accepted auditing standards require us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Townships to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.



In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2010 and 2009 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, 2010 and 2009, or their 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 of the Township as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with Government Auditing Standards, we have also issued our report dated May 27, 2011, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with Government Auditing Standards. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in red ink, appearing to read "E. J. ... and ...". The signature is written in a cursive style.

YORK TOWNSHIP  
VAN WERT COUNTY, OHIO

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL  
FUND TYPES

For the Year Ended December 31, 2010

	<u>Governmental Fund Types</u>			<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>(Memorandum Only)</u>
<u>Cash Receipts:</u>				
Property and Other Local Taxes	\$ 5,651	\$ 46,809	\$ -	\$ 52,460
Licenses, Permits, and Fees	200	2,735	-	2,935
Intergovernmental Revenues	75,401	112,403	53,129	240,933
Interest Revenues	85	62	-	147
Miscellaneous	-	1,550	-	1,550
Total Cash Receipts	<u>81,337</u>	<u>163,559</u>	<u>53,129</u>	<u>298,025</u>
<u>Cash Disbursements:</u>				
Current -				
General Government	43,575	1,346	-	44,921
Public Safety	-	27,016	-	27,016
Public Works	-	150,672	-	150,672
Health	1,152	5,587	-	6,739
Capital Outlay	-	2,124	53,129	55,253
Total Cash Disbursements	<u>44,727</u>	<u>186,745</u>	<u>53,129</u>	<u>284,601</u>
Total Cash Receipts Over/(Under)				
Cash Disbursements	36,610	(23,186)	-	13,424
<u>Fund Cash Balance - January 1, 2010</u>	<u>74,553</u>	<u>198,841</u>	<u>-</u>	<u>273,394</u>
<u>Fund Cash Balance - December 31, 2010</u>	<u>\$ 111,163</u>	<u>\$ 175,655</u>	<u>\$ -</u>	<u>\$ 286,818</u>

The accompanying notes are an integral part  
of these financial statements.

YORK TOWNSHIP  
VAN WERT COUNTY, OHIO

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL  
FUND TYPES

For the Year Ended December 31, 2009

	<u>Governmental Fund Types</u>		<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
<u>Cash Receipts:</u>			
Property and Other Local Taxes	\$ 5,744	\$ 47,096	\$ 52,840
Licenses, Permits, and Fees	75	6,585	6,660
Intergovernmental Revenues	64,008	110,879	174,887
Interest Revenues	183	382	565
Miscellaneous	136	1,200	1,336
Total Cash Receipts	<u>70,146</u>	<u>166,142</u>	<u>236,288</u>
<u>Cash Disbursements:</u>			
Current -			
General Government	42,221	1,617	43,838
Public Safety	-	25,982	25,982
Public Works	-	101,587	101,587
Health	1,147	4,742	5,889
Capital Outlay	-	23,550	23,550
Total Cash Disbursements	<u>43,368</u>	<u>157,478</u>	<u>200,846</u>
Total Cash Receipts Over/(Under)			
Cash Disbursements	26,778	8,664	35,442
<u>Fund Cash Balance - January 1, 2009</u>	<u>47,775</u>	<u>190,177</u>	<u>237,952</u>
<u>Fund Cash Balance - December 31, 2009</u>	<u>\$ 74,553</u>	<u>\$ 198,841</u>	<u>\$ 273,394</u>

The accompanying notes are an integral part  
of these financial statements.

YORK TOWNSHIP  
VAN WERT COUNTY, OHIO

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NOTES TO FINANCIAL STATEMENTS

December 31, 2010 and 2009

Note 1 - Summary of Significant Accounting Policies

Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of York Township, Van Wert County, (the Township), as a political and corporate body. A publicly-elected three-member Board of Trustees directs the Township. The Township provides general government services, road and bridge maintenance, cemetery maintenance, fire protection, and emergency medical services. The Township contracts with the Village of Ohio City and the Village of Middle Point to provide fire services and with the Mendon-Union Fire Department, Inc. to provide ambulance services.

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA), a public entity risk pool. OTARMA provides property and casualty coverage for its members. Note 6 to the financial statements provide additional information for this entity.

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

Basis of Accounting

These financial statements follow the accounting basis prescribed or permitted by the Auditor of State. This basis is similar to the cash receipts and disbursements basis of accounting. Consequently, receipts are recognized when received 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.

Cash and Investments

The Township maintains a checking account which is valued at cost.

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:

General Fund

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

YORK TOWNSHIP  
VAN WERT COUNTY, OHIO

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NOTES TO FINANCIAL STATEMENTS  
December 31, 2010 and 2009

Note 1 - Summary of Significant Accounting Policies - (continued)

Fund Accounting - (continued)

Special Revenue Funds

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

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

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

Motor Vehicle License Fund – This fund receives motor vehicle license tax money to pay for constructing, maintaining, and repairing Township roads.

Permissive Motor Vehicle License Fund – This fund receives permissive motor vehicle license tax money to pay for constructing, maintaining, and repairing Township roads.

Fire District Fund – This fund receives County tax money to provide fire and emergency medical services for the Township residents.

Cemetery Fund – This fund receives proceeds from sale of lots and burial fees to maintain cemeteries in the Township.

Capital Projects Fund

The Capital Projects Fund accounts for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital projects funds:

Public Works Commission Projects Fund – This fund accounts for a grant from the State of Ohio to repave roads.

YORK TOWNSHIP  
VAN WERT COUNTY, OHIO

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NOTES TO FINANCIAL STATEMENTS  
December 31, 2010 and 2009

Note 1 - Summary of Significant Accounting Policies

Budgetary Process

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

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.

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.

Encumbrances

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

A summary of 2010 and 2009 budgetary activity appears in Note 3.

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.

YORK TOWNSHIP  
VAN WERT COUNTY, OHIO

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NOTES TO FINANCIAL STATEMENTS  
December 31, 2010 and 2009

Note 2 – Equity in Pooled Cash

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

	2010		2009
Demand Deposits	\$ 286,818	\$	273,394
Total Deposits	\$ 286,818	\$	273,394

Deposits are insured by the Federal Depository Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Township; or collateralized by the financial institution's public entity deposit pool.

YORK TOWNSHIP  
VAN WERT COUNTY, OHIO

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NOTES TO FINANCIAL STATEMENTS  
December 31, 2010 and 2009

Note 3 – Budgetary Activity

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 108,546	\$ 81,337	\$ (27,209)
Special Revenue	353,425	163,559	(189,866)
Capital Projects	51,660	53,129	1,469
	<u>\$ 513,631</u>	<u>\$ 298,025</u>	<u>\$ (215,606)</u>

2010 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 108,546	\$ 44,727	\$ 63,819
Special Revenue	353,425	186,745	166,680
Capital Projects	51,660	53,129	(1,469)
	<u>\$ 513,631</u>	<u>\$ 284,601</u>	<u>\$ 229,030</u>

2009 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 75,155	\$ 70,146	\$ (5,009)
Special Revenue	350,122	166,142	(183,980)
	<u>\$ 425,277</u>	<u>\$ 236,288</u>	<u>\$ (188,989)</u>

2009 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 75,155	\$ 43,368	\$ 31,787
Special Revenue	350,122	157,478	192,644
	<u>\$ 425,277</u>	<u>\$ 200,846</u>	<u>\$ 224,431</u>



YORK TOWNSHIP  
VAN WERT COUNTY, OHIO

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NOTES TO FINANCIAL STATEMENTS  
December 31, 2010 and 2009

Note 3 – Budgetary Activity – (continued)

Contrary to Ohio law, expenditures exceeded appropriations by \$1,469 in the Public Works Commission Projects - Capital Projects Fund at December 31, 2010.

Note 4 - Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board of Trustees adopts tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The State pays the Township amounts equaling these deductions. The Township includes these with Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half payment 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.

Property owners assess tangible personal property tax. They must file a list of tangible 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 the Township's behalf.

Note 5 – Retirement Systems

Ohio Public Employees Retirement System (OPERS)

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

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OPERS members contributed 10 percent of their gross salary. The Township contributed an amount equal to 14 percent of participants' gross salaries. The Township has paid all required contributions through December 31, 2010.

YORK TOWNSHIP  
VAN WERT COUNTY, OHIO

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NOTES TO FINANCIAL STATEMENTS

December 31, 2010 and 2009

Note 6 - Risk Management

Risk Pool Membership

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.

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. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of OTARMA and provides underwriting, claims, loss control, risk management, and reinsurance services for OTARMA. OTARMA is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. 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

APEEP provides OTARMA with an excess risk-sharing program. Under this arrangement, OTARMA retains insured risks up to an amount specified in the contracts. At December 31, 2009, OTARMA retained \$350,000 for casualty claims and \$150,000 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 township.

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, 2009 and 2008 (the latest information available):

	2009		2008
Assets	\$ 38,983,088	\$	40,737,740
Liabilities	(12,880,766)		(12,981,818)
Retained Earnings	\$ 26,102,322	\$	27,755,922

YORK TOWNSHIP  
VAN WERT COUNTY, OHIO

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NOTES TO FINANCIAL STATEMENTS  
December 31, 2010 and 2009

Note 6 - Risk Management – (continued)

At December 31, 2009 and 2008, respectively, liabilities noted above include approximately \$12.0 million and \$12.1 million of estimated incurred claims payable. The assets above also include approximately \$11.5 million and \$10.9 million of unpaid claims to be billed to approximately 950 member townships in the future, as of December 31, 2009 and 2008, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2009, the Township's share of these unpaid claims collectible in future years is approximately \$4,000.

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.

The Townships contributions to OTARMA for the past three years are as follows:

Township Contributions to <u>OTARMA</u>	
2008	\$5,717
2009	4,943
2010	5,778

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 became the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the withdrawal.



## ***E.S. Evans and Company***

**Certified Public Accountants**

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E.S. Evans, CPA, PFS (1930-1999) • Robert E. Wendel, CPA • Dan F. Clifford, CPA, CVA  
Steven D. Hooker, CPA • John E. Klay, CPA

May 27, 2011

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

York Township  
Van Wert County, Ohio

We have audited the financial statements of York Township, Van Wert County, Ohio, (the Township) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated May 27, 2011, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' Government Auditing Standards.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered York Township's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of York Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of York Township's internal control over financial reporting.

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 combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and timely corrected.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings that we consider a significant deficiency in internal control over financial reporting. We consider finding 2010-001 to be a significant deficiency. 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.

### Compliance and Other Matters

As part of reasonably assuring whether York 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 no instances of noncompliance or other matters that we must report under Government Auditing Standards.

However, we did note certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated May 27, 2011.

We intend this report solely for the information and use of management of York Township and the Auditor of State of Ohio. It is not intended for anyone other than these specified parties.

A handwritten signature in red ink, appearing to read "E. J. ... and ...". The signature is cursive and somewhat stylized.

YORK TOWNSHIP  
VAN WERT COUNTY, OHIO

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SCHEDULE OF FINDINGS  
December 31, 2010 and 2009

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number 2010-001 – Internal Control Significant Deficiency

In 2010 the Township was the beneficiary of a \$53,129 OPWC grant through the County Auditor. This activity was not recorded on the ledgers of the Township. Since the County paid the invoices, the Township did not receive this cash. However, Auditor of State Bulletin 2000-008 and 2002-004 prescribe recording these transactions as receipts and disbursements when the Township applies for a project and has administrative responsibilities.

We recommend the Township record all benefits received from state or federal grants as a memo receipt and expenditure at the time acquired and expended on the Township's ledgers. In addition, Township management should review Auditor of State Bulletins 2000-008 and 2002-004.

Township Response – The Fiscal Officer now understands the requirement and will properly handle this in the future.



# Dave Yost • Auditor of State

YORK TOWNSHIP

VAN WERT 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 7, 2011