



**Auditor of State
Betty Montgomery**

MIAMI TOWNSHIP
GREENE COUNTY

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**Auditor of State
Betty Montgomery**

Miami Township
Greene County
225 Corry Street
Yellow Springs, Ohio 45387

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.

A handwritten signature in black ink that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

October 2, 2006

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Miami Township
Greene County
225 Corry Street
Yellow Springs, Ohio 45387

To the Board of Trustees:

We have audited the accompanying financial statements of Miami Township, Greene County, (the Township), as of and for the years ended December 31, 2005 and 2004. 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, 2005 and 2004. Instead of the combined funds the accompanying financial statements present for 2005 and 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2005 and 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.

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, 2005 and 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, 2005 and 2004, or its changes in financial position for the years 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 the Township, as of December 31, 2005 and 2004, 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 years ended December 31, 2005 and 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 October 2, 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

October 2, 2006

**MIAMI TOWNSHIP
GREENE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND SIMILAR FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Fund</u>	
Cash Receipts:					
Local Taxes	\$63,121	\$372,917			\$436,038
Intergovernmental	145,919	142,129			288,048
Charges for Services		1,631			1,631
Licenses, Permits, and Fees	15,656	1,077			16,733
Earnings on Investments	10,678	1,938	2,599	85	15,300
Other Revenue	1,311	16,427			17,738
	<u>236,685</u>	<u>536,119</u>	<u>2,599</u>	<u>85</u>	<u>775,488</u>
Total Cash Receipts					
Cash Disbursements:					
Current:					
General Government	103,338				103,338
Public Safety	500	342,827			343,327
Public Works	846	126,888			127,734
Health	19,733		3,176		22,909
Capital Outlay	20,000	2,796	215,144		237,940
	<u>144,417</u>	<u>472,511</u>	<u>218,320</u>		<u>835,248</u>
Total Cash Disbursements					
Total Receipts Over/(Under) Disbursements	<u>92,268</u>	<u>63,608</u>	<u>(215,721)</u>	<u>85</u>	<u>(59,760)</u>
Other Financing Receipts and (Disbursements):					
Sale of Capital Assets		5,149			5,149
Transfers-In		20,000	232,215		252,215
Transfers-Out	(100,658)	(50,000)	(101,557)		(252,215)
	<u>(100,658)</u>	<u>(24,851)</u>	<u>130,658</u>		<u>5,149</u>
Total Other Financing Receipts/(Disbursements)					
Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(8,390)	38,757	(85,063)	85	(54,611)
Fund Cash Balances, January 1	<u>120,111</u>	<u>166,023</u>	<u>204,903</u>	<u>2,660</u>	<u>493,697</u>
Fund Cash Balances, December 31	<u>\$111,721</u>	<u>\$204,780</u>	<u>\$119,840</u>	<u>\$2,745</u>	<u>\$439,086</u>
Reserve for Encumbrances, December 31	<u>\$1,584</u>	<u>\$4,498</u>			<u>\$6,082</u>

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

**MIAMI TOWNSHIP
GREENE COUNTY**

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

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Fund</u>	
Cash Receipts:					
Local Taxes	\$60,577	\$357,630			\$418,207
Intergovernmental	85,856	127,781			213,637
Charges for Services		2,944			2,944
Licenses, Permits, and Fees	6,884	9,132			16,016
Fines, Forfeitures, and Penalties		2,400			2,400
Earnings on Investments	8,660	23,511	1,005	33	33,209
Other Revenue	682	10,809			11,491
Total Cash Receipts	<u>162,659</u>	<u>534,207</u>	<u>1,005</u>	<u>33</u>	<u>697,904</u>
Cash Disbursements:					
Current:					
General Government	102,995				102,995
Public Safety	500	359,963			360,463
Public Works	17,027	119,072			136,099
Health	15,487				15,487
Capital Outlay	25,439	4,664			30,103
Total Cash Disbursements	<u>161,448</u>	<u>483,699</u>			<u>645,147</u>
Total Receipts Over Disbursements	<u>1,211</u>	<u>50,508</u>	<u>1,005</u>	<u>33</u>	<u>52,757</u>
Other Financing Receipts and (Disbursements):					
Transfers-In		5,006	65,940		70,946
Transfers-Out	(20,940)	(50,000)	(6)		(70,946)
Total Other Financing Receipts/(Disbursements)	<u>(20,940)</u>	<u>(44,994)</u>	<u>65,934</u>		
Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(19,729)	5,514	66,939	33	52,757
Fund Cash Balances, January 1	139,840	160,509	137,964	2,627	440,940
Fund Cash Balances, December 31	<u>\$120,111</u>	<u>\$166,023</u>	<u>\$204,903</u>	<u>\$2,660</u>	<u>\$493,697</u>
Reserve for Encumbrances, December 31	\$1,061	\$4,018			\$5,079

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

**MIAMI TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004**

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 Miami Township, Greene 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, policy protection, 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 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.

Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

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.

**MIAMI TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

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.

Special Levy Fire Fund- This fund receives property tax money to provide fire protection and emergency services to Township residents.

3. Capital Project Funds

These funds account 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 Project Funds:

Capital Equipment - Purchase of an Ambulance - This fund received transfers for the acquisition of an Ambulance for the Township.

Capital Fund – Estate Money - This fund received transfers of estate money received by the Township which is being accumulated and used primarily for the purchase of farmland preservation easements.

Capital Equipment – Purchase of a Fire Tanker Truck – This fund received transfers for the acquisition of a Fire Tanker Truck. Funds were subsequently used to purchase an Ambulance for the Township.

4. Fiduciary Fund (Trust Fund)

This fund accounts for resources restricted by legally binding trust agreements. The Township utilizes the Grinnell Cemetery Trust fund to provide 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.

**MIAMI TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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 2005 and 2004 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.

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:

	2005	2004
Demand deposits	\$8,943	\$8,251
Total deposits	8,943	8,251
STAR Ohio		
Total investments	430,143	485,446
Total deposits and investments	\$439,086	\$493,697

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

Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

**MIAMI TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2005 and 2004 follows:

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$232,386	\$236,685	\$4,299
Special Revenue	521,744	561,268	39,524
Capital Projects	151,557	234,814	83,257
Fiduciary	0	85	85
Total	\$905,687	\$1,032,852	\$127,165

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$335,054	\$246,659	\$88,395
Special Revenue	655,816	527,009	128,807
Capital Projects	151,557	319,877	(168,320)
Fiduciary	0	0	0
Total	\$1,142,427	\$1,093,545	\$48,882

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$146,238	\$162,659	\$16,421
Special Revenue	529,134	539,213	10,079
Capital Projects	50,000	66,945	16,945
Fiduciary	45	33	(12)
Total	\$725,417	\$768,850	\$43,433

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$271,373	\$183,449	\$87,924
Special Revenue	625,952	537,717	88,235
Capital Projects	0	6	(6)
Fiduciary	0	0	0
Total	\$897,325	\$721,172	\$176,153

**MIAMI TOWNSHIP
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Special Levy Fire Fund at December 31, 2004 by \$14,194. At December 31, 2005, budgetary expenditures exceeded appropriation authority in the Capital Project – Estate Money Fund by \$94,500 and in the Capital Equipment – Purchase of a Fire Tanker Truck by \$78,557.

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 certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2005 and 2004, members of OP&F participants contributed 10 percent of their wages. The Township contributed an amount equal to 24 percent of their wages to OP&F. 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, 2005.

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.

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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***

Miami Township
Greene County
225 Corry Street
Yellow Springs, Ohio 45387

To the Board of Trustees:

We have audited the financial statements of Miami Township, Greene County, (the Township), as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated October 2, 2006, wherein we noted the Township prepared its financial statements using accounting practices the Auditor of State established 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

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 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 October 2, 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.

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**Compliance and Other Matters
(Continued)**

The results of our tests disclosed an instance of noncompliance or other matters that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as Item 2005-001. In a separate letter to the Township's management dated October 2, 2006, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of 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

October 2, 2006

**MIAMI TOWNSHIP
GREENE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2005 AND 2004**

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

FINDING NUMBER 2005-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41(B) states that no subdivision or taxing unit is to expend money unless it has been appropriated. During 2005 and 2004, the Township had budgetary expenditures in excess of total appropriations in the following funds:

As of June 30, 2004:

<u>Fund Type/Fund</u>	<u>Total Appropriations</u>	<u>Budgetary Expenditures</u>	<u>Variances</u>
Special Revenue Special Levy Fire Fund 2191	\$87,264	\$101,171	(\$13,907)

As of December 31, 2004:

<u>Fund Type/Fund</u>	<u>Total Appropriations</u>	<u>Budgetary Expenditures</u>	<u>Variances</u>
Special Revenue Special Levy Fire Fund 2191	\$93,019	\$107,213	(\$14,194)

As of June 30, 2005:

<u>Fund Type/Fund</u>	<u>Total Appropriations</u>	<u>Budgetary Expenditures</u>	<u>Variances</u>
Capital Projects Fund Fire Tanker Truck (4902/4905)	\$23,000	\$101,557	(\$78,557)

As of December 31, 2005:

<u>Fund Type/Fund</u>	<u>Total Appropriations</u>	<u>Budgetary Expenditures</u>	<u>Variances</u>
Capital Projects Fund Estate Money Fund 4904	\$0	\$94,500	(\$94,500)
Fire Tanker Truck (4902/4905)	\$23,000	\$101,557	(\$78,557)

Other minor variances were noted at December 31, 2005 and 2004.

The Township should monitor the Township budgetary financial reports throughout the year and request appropriation amendments as necessary to avoid budgetary expenditures in excess of the appropriation authority at the legal level of control which is established by the Board of Trustees.

Officials' Response: We did not receive a response from Officials to this finding.

**MIAMI TOWNSHIP
GREENE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2005 AND 2004**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2003-1	ORC Sec. 5705.41 (D) - Expenditures were issued without a purchase order.	No	Partially Corrected, moved to Management Letter
2003-2	ORC Sec. 5705.41 (B) - Expenditure exceeded appropriations	No	Partially Corrected, repeat as Finding # 2005-001.



**Auditor of State
Betty Montgomery**

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MIAMI TOWNSHIP

GREENE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 19, 2006**