



**Auditor of State
Betty Montgomery**

WASHINGTON TOWNSHIP
PAULDING COUNTY

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**Auditor of State
Betty Montgomery**

Washington Township
Paulding County
5376 Road 197
Oakwood, Ohio 45873-9515

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 cursive script that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

August 16, 2005

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Washington Township
Paulding County
5376 Road 197
Oakwood, Ohio 45873-9515

To the Board of Trustees:

We have audited the accompanying financial statements of Washington Township, Paulding 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.

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 Washington Township, Paulding 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 August 16, 2005, 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

August 16, 2005

**WASHINGTON TOWNSHIP
PAULDING COUNTY**

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

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
Cash Receipts:					
Local Taxes	\$17,109	\$36,023			\$53,132
Intergovernmental	13,855	90,798	\$60,947		165,600
Licenses, Permits, and Fees		6,385			6,385
Earnings on Investments	53	18		\$323	394
Other Revenue	1,734	1,295			3,029
	<u>32,751</u>	<u>134,519</u>	<u>60,947</u>	<u>323</u>	<u>228,540</u>
Cash Disbursements:					
Current:					
General Government	41,089	5,539			46,628
Public Safety		11,510			11,510
Public Works	557	61,732	930		63,219
Health		12,549		2,158	14,707
Debt Service:					
Redemption of Principal			77,888		77,888
Interest and Fiscal Charges	1,768		394		2,162
Capital Outlay		31,252	57,423		88,675
	<u>43,414</u>	<u>122,582</u>	<u>136,635</u>	<u>2,158</u>	<u>304,789</u>
Total Receipts Over/(Under) Disbursements	<u>(10,663)</u>	<u>11,937</u>	<u>(75,688)</u>	<u>(1,835)</u>	<u>(76,249)</u>
Other Financing Receipts and (Disbursements):					
Proceeds from Sale of Public Debt:					
Other Proceeds from Sale of Public Debt			70,946		70,946
Transfers-In			107		107
Transfers-Out	(107)				(107)
	<u>(107)</u>		<u>71,053</u>		<u>70,946</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(10,770)	11,937	(4,635)	(1,835)	(5,303)
Fund Cash Balances, January 1	12,632	70,874	15,017	42,397	140,920
Fund Cash Balances, December 31	<u>\$1,862</u>	<u>\$82,811</u>	<u>\$10,382</u>	<u>\$40,562</u>	<u>\$135,617</u>
Reserve for Encumbrances, December 31	<u>\$407</u>				<u>\$407</u>

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

**WASHINGTON TOWNSHIP
PAULDING COUNTY**

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

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
Cash Receipts:					
Local Taxes	\$17,729	\$37,224			\$54,953
Intergovernmental	21,831	94,994			116,825
Licenses, Permits, and Fees		6,840			6,840
Earnings on Investments	206	31	\$245	\$813	1,295
Other Revenue	781	5,934			6,715
Total Cash Receipts	<u>40,547</u>	<u>145,023</u>	<u>245</u>	<u>813</u>	<u>186,628</u>
Cash Disbursements:					
Current:					
General Government	48,889	4,955			53,844
Public Safety		8,115			8,115
Public Works		112,072			112,072
Health	335	15,928		167	16,430
Miscellaneous	328				328
Debt Service:					
Interest and Fiscal Charges			556		556
Capital Outlay	4,800	23,103	177,214		205,117
Total Cash Disbursements	<u>54,352</u>	<u>164,173</u>	<u>177,770</u>	<u>167</u>	<u>396,462</u>
Total Receipts Over/(Under) Disbursements	<u>(13,805)</u>	<u>(19,150)</u>	<u>(177,525)</u>	<u>646</u>	<u>(209,834)</u>
Other Financing Receipts:					
Proceeds from Sale of Public Debt:					
Other Proceeds from Sale of Public Debt			30,556		30,556
Insurance Proceeds	4,800	23,953	156,736		185,489
Other Sources			250		250
Total Other Financing Receipts	<u>4,800</u>	<u>23,953</u>	<u>187,542</u>		<u>216,295</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(9,005)	4,803	10,017	646	6,461
Fund Cash Balances, January 1	<u>21,637</u>	<u>66,071</u>	<u>5,000</u>	<u>41,751</u>	<u>134,459</u>
Fund Cash Balances, December 31	<u>\$12,632</u>	<u>\$70,874</u>	<u>\$15,017</u>	<u>\$42,397</u>	<u>\$140,920</u>
Reserve for Encumbrances, December 31			<u>\$1,921</u>		<u>\$1,921</u>

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

**WASHINGTON TOWNSHIP
PAULDING 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 the Washington Township, Paulding 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, and cemetery maintenance. The Township contracts with the villages of Grover Hill and Oakwood to provide fire services and ambulance services, and the Ottoville Community Fire Company to provide fire protection 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 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 disbursements investment sales. This basis records gains or losses at the time of sale 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 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 Fund:

**WASHINGTON TOWNSHIP
PAULDING COUNTY**

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

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

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 fund:

Building Fund - The Township received insurance proceeds, debt proceeds, and grant monies from the Ohio Emergency Management Agency to replace the Township building that was destroyed in a 2002 tornado.

4. 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 the following significant fiduciary fund:

Mericle Joint Cemetery Fund – This fund was established as a nonexpendable trust fund for the maintenance and upkeep of the mausoleum on behalf of Calvin C. Mericle.

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.

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

**WASHINGTON TOWNSHIP
PAULDING COUNTY**

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

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

	2004	2003
Demand deposits	\$102,617	\$107,920
Certificates of deposit	33,000	33,000
Total deposits	\$135,617	\$140,920

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

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	\$45,800	\$32,751	(\$13,049)
Special Revenue	192,165	134,519	(57,646)
Debt Service	4,000		(4,000)
Capital Projects	124,636	132,000	7,364
Fiduciary	1,015	323	(692)
Total	\$367,616	\$299,593	(\$68,023)

**WASHINGTON TOWNSHIP
PAULDING COUNTY**

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

2004 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$58,956	\$43,928	\$15,028
Special Revenue	216,132	122,582	93,550
Debt Service	4,000		4,000
Capital Projects	77,658	136,635	(58,977)
Fiduciary	7,450	2,158	5,292
Total	<u>\$364,196</u>	<u>\$305,303</u>	<u>\$58,893</u>

2003 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$47,500	\$45,347	(\$2,153)
Special Revenue	197,869	168,976	(28,893)
Capital Projects	141,000	187,787	46,787
Fiduciary	2,000	813	(1,187)
Total	<u>\$388,369</u>	<u>\$402,923</u>	<u>\$14,554</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$65,516	\$54,352	\$11,164
Special Revenue	223,491	164,173	59,318
Capital Projects	136,000	179,691	(43,691)
Fiduciary	8,394	167	8,227
Total	<u>\$433,401</u>	<u>\$398,383</u>	<u>\$35,018</u>

4. COMPLIANCE

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Capital Project Building Fund by \$73,048 and \$43,691 for the years ended December 31, 2004 and 2003, respectively. This occurred as a result of not having trustee approval on supplemental appropriations or filing them with the county auditor contrary to Ohio law.

5. 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.

**WASHINGTON TOWNSHIP
PAULDING COUNTY**

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

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

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

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

6. DEBT

Debt outstanding at December 31, 2004 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Building Loan	<u>\$23,614</u>	4%

The Township issued interim financing during 2003 to provide some of the funding for their building replacement project. During 2004, the interim financing was partially paid with grant and insurance monies. The unpaid portion was rolled over into the existing 5 year building loan. Payments will start in 2005.

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

<u>Year ending December 31:</u>	<u>Building Loan</u>
2005	\$5,219
2006	5,219
2007	5,219
2008	5,219
2009	5,218
Total	<u>\$26,094</u>

7. RETIREMENT SYSTEMS

The Township's officials and employee 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.

8. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for comprehensive property coverage through the Farmers' Mutual Aid Association.

**WASHINGTON TOWNSHIP
PAULDING COUNTY**

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

Risk Pool Membership

The Township belongs to the Ohio Government Risk Management Plan (the Plan), an unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to approximately 500 Ohio governments (Members).

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

The Plan issues its own policies and reinsures the Plan with A- VII or better rated carriers, except for the 5 percent portion retained by the Plan. After September 1, 2003, the Plan pays the lesser of 5 percent or \$25,000 of casualty losses and the lesser of 5 percent or \$50,000 of property losses. The individual members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities, and retained earnings at December 31:

	<u>2004</u>	<u>2003</u>
Assets	\$6,685,522	\$5,402,167
Liabilities	<u>2,227,808</u>	<u>1,871,123</u>
Members' Equity	<u><u>\$4,457,714</u></u>	<u><u>\$3,531,044</u></u>

You can read the complete audited financial statements for The Ohio Government Risk Management Plan at the Plan's website, www.ohioplan.org.



**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***

Washington Township
Paulding County
5376 Road 197
Oakwood, Ohio 45873-9515

To the Board of Trustees:

We have audited the financial statements of Washington Township, Paulding County (the Township) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated August 16, 2005, 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 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 August 16, 2005, we reported a matter involving internal control over financial reporting we did not deem a reportable condition.

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 we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2004-001. In a separate letter to the Township's management dated August 16, 2005, we reported other matters related to noncompliance we deemed immaterial.

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



Betty Montgomery
Auditor of State

August 16, 2005

**WASHINGTON TOWNSHIP
PAULDING COUNTY**

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

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2004-001

Noncompliance Citation

Ohio Revised Code § 5705.41 (B) states in part that no subdivision is to expend money unless it has been appropriated as provided in this chapter. Furthermore, Ohio Revised Code § 5705.40 states that any appropriation measure may be amended or supplemented as long as the entity complies with the same provisions of the law as are used in making the original appropriation.

As of December 31, 2004 and 2003, expenditures exceeded appropriations in the Building Capital Project Fund by the following amounts:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
<u>December 31, 2004</u>			
Building Fund	\$62,658	\$135,706	(\$73,048)
<u>December 31, 2003</u>			
Building Fund	\$136,000	\$179,691	(\$43,691)

This occurred because appropriation amendments were posted to the Township's accounting system that were not approved by the Trustees or filed with the County Auditor.

We recommend all supplemental appropriations be approved by the Trustees and filed with the County Auditor. In addition, the Clerk should not certify the availability of funds and should deny payment requests exceeding appropriations. The Clerk may request the Trustees approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.



**Auditor of State
Betty Montgomery**

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WASHINGTON TOWNSHIP

PAULDING 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
SEPTEMBER 13, 2005**