



**Auditor of State
Betty Montgomery**

**SALEM TOWNSHIP
WARREN COUNTY**

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**Auditor of State
Betty Montgomery**

Salem Township
Warren County
4766 Whitacre Drive
Morrow, Ohio 45152

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

January 26, 2006

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Salem Township
Warren County
4766 Whitacre Drive
Morrow, Ohio 45152

To the Board of Trustees:

We have audited the accompanying financial statements of Salem Township, Warren County, Ohio (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. 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.

Corporate Centre of Blue Ash / 11117 Kenwood Rd. / Blue Ash, OH 45242

Telephone: (513) 361-8550 (800) 368-7419 Fax: (513) 361-8577

www.auditor.state.oh.us

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 Salem Township, Warren 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 January 26, 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

January 26, 2006

**SALEM TOWNSHIP
WARREN 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>Debt Service</u>	<u>Fiduciary Funds</u>	
Cash Receipts:					
Local Taxes	\$77,850	\$539,895	\$0	\$0	\$617,745
Intergovernmental	57,975	137,959	0	0	195,934
Special Assessments	0	3,469	0	0	3,469
Charges for Services	0	64,907	0	0	64,907
Licenses, Permits, and Fees	0	18,369	0	0	18,369
Earnings on Investments	8,169	2,827	0	1,150	12,146
Other Revenue	19,960	41,271	0	0	61,231
Total Cash Receipts	<u>163,954</u>	<u>808,697</u>	<u>0</u>	<u>1,150</u>	<u>973,801</u>
Cash Disbursements:					
Current:					
General Government	137,350	17,021	0	0	154,371
Public Safety	0	403,997	0	0	403,997
Public Works	2,042	94,768	0	0	96,810
Health	28,767	4,647	0	0	33,414
Human Services	0	9,409	0	0	9,409
Supplies and Materials	0	0	0	2,085	2,085
Miscellaneous	0	971	0	0	971
Debt Service:					
Redemption of Principal	0	0	52,942	0	52,942
Interest and Fiscal Charges	0	0	6,481	0	6,481
Capital Outlay	0	106,338	0	0	106,338
Total Cash Disbursements	<u>168,159</u>	<u>637,151</u>	<u>59,423</u>	<u>2,085</u>	<u>866,818</u>
Total Receipts Over/(Under) Disbursements	<u>(4,205)</u>	<u>171,546</u>	<u>(59,423)</u>	<u>(935)</u>	<u>106,983</u>
Other Financing Receipts and (Disbursements):					
Transfers-In	0	0	59,423	0	59,423
Transfers-Out	0	(59,423)	0	0	(59,423)
Other Sources	90	3,100	0	0	3,190
Total Other Financing Receipts/(Disbursements)	<u>90</u>	<u>(56,323)</u>	<u>59,423</u>	<u>0</u>	<u>3,190</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(4,115)</u>	<u>115,223</u>	<u>0</u>	<u>(935)</u>	<u>110,173</u>
Fund Cash Balances, January 1	<u>165,362</u>	<u>700,417</u>	<u>0</u>	<u>45,917</u>	<u>911,696</u>
Fund Cash Balances, December 31	<u>\$161,247</u>	<u>\$815,640</u>	<u>\$0</u>	<u>\$44,982</u>	<u>\$1,021,869</u>
Reserve for Encumbrances, December 31	<u>\$218</u>	<u>\$4,730</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,948</u>

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

**SALEM TOWNSHIP
WARREN 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>Debt Service</u>	<u>Fiduciary Funds</u>	
Cash Receipts:					
Local Taxes	\$70,564	\$500,304	\$0	\$0	\$570,868
Intergovernmental	62,249	125,420	0	0	187,669
Special Assessments	0	3,264	0	0	3,264
Charges for Services	0	11,177	0	0	11,177
Licenses, Permits, and Fees	0	19,810	0	0	19,810
Earnings on Investments	13,209	4,274	0	1,379	18,862
Other Revenue	42,199	59,077	0	0	101,276
	<u>188,221</u>	<u>723,326</u>	<u>0</u>	<u>1,379</u>	<u>912,926</u>
Total Cash Receipts					
	<u>188,221</u>	<u>723,326</u>	<u>0</u>	<u>1,379</u>	<u>912,926</u>
Cash Disbursements:					
Current:					
General Government	162,110	14,179	0	0	176,289
Public Safety	453	397,726	0	0	398,179
Public Works	1,995	134,385	0	0	136,380
Health	28,101	33,320	0	0	61,421
Supplies and Materials	0	0	0	1,305	1,305
Miscellaneous	0	6,183	0	0	6,183
Debt Service:					
Redemption of Principal	0	0	22,942	0	22,942
Interest and Fiscal Charges	0	0	6,410	0	6,410
Capital Outlay	5,520	275,041	0	0	280,561
	<u>198,179</u>	<u>860,834</u>	<u>29,352</u>	<u>1,305</u>	<u>1,089,670</u>
Total Cash Disbursements					
	<u>198,179</u>	<u>860,834</u>	<u>29,352</u>	<u>1,305</u>	<u>1,089,670</u>
Total Receipts Over/(Under) Disbursements	<u>(9,958)</u>	<u>(137,508)</u>	<u>(29,352)</u>	<u>74</u>	<u>(176,744)</u>
Other Financing Receipts and (Disbursements):					
Proceeds from Sale of Public Debt:					
Sale of Notes	0	90,000	0	0	90,000
Transfers-In	0	0	29,352	0	29,352
Transfers-Out	0	(29,352)	0	0	(29,352)
Other Sources	883	7,300	0	0	8,183
	<u>883</u>	<u>67,948</u>	<u>29,352</u>	<u>0</u>	<u>98,183</u>
Total Other Financing Receipts/(Disbursements)					
	<u>883</u>	<u>67,948</u>	<u>29,352</u>	<u>0</u>	<u>98,183</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(9,075)</u>	<u>(69,560)</u>	<u>0</u>	<u>74</u>	<u>(78,561)</u>
Fund Cash Balances, January 1	<u>174,437</u>	<u>769,977</u>	<u>0</u>	<u>45,843</u>	<u>990,257</u>
Fund Cash Balances, December 31	<u>\$165,362</u>	<u>\$700,417</u>	<u>\$0</u>	<u>\$45,917</u>	<u>\$911,696</u>
Reserve for Encumbrances, December 31	<u>\$785</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$785</u>

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

**SALEM TOWNSHIP
WARREN 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 Salem Township, Warren County, Ohio (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, 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.

The Township values certificates of deposit at cost. 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. 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.

**SALEM TOWNSHIP
WARREN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fire District Fund - This fund receives property tax fire levy money to provide fire protection to Township residents.

3. Debt Service Fund

This fund accounts for resources the Township accumulates to pay bond and note debt.

4. Fiduciary Funds (Trust Funds)

These funds account for resources restricted by legally binding trust agreements. The Township had the following significant fiduciary funds:

Scheurer Trust – This is a non-expendable trust fund used for the Township cemetery.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. 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. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Township did not encumber all commitments required by Ohio law. The budgetary presentations have been adjusted to include material items that should have been encumbered.

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.

**SALEM TOWNSHIP
WARREN 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	\$275,603	\$173,039
Certificates of deposit	144,003	134,003
Total deposits	419,606	307,042
STAR Ohio	602,263	594,654
Municipal Bond	0	10,000
Total investments	602,263	604,654
Total deposits and investments	\$1,021,869	\$911,696

Deposits: Deposits are insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Township.

Investments: Municipal bonds are evidenced by securities held in physical form by the Township. Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

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	\$158,382	\$164,044	\$5,662
Special Revenue	748,872	811,797	62,925
Debt Service	59,422	59,423	1
Fiduciary	944	1,150	206
Total	\$967,620	\$1,036,414	\$68,794

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$328,574	\$168,377	\$160,197
Special Revenue	1,521,011	701,304	819,707
Debt Service	27,848	59,423	(31,575)
Fiduciary	3,568	2,085	1,483
Total	\$1,881,001	\$931,189	\$949,812

**SALEM TOWNSHIP
WARREN COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$194,310	\$189,104	(\$5,206)
Special Revenue	929,286	820,626	(108,660)
Debt Service	29,352	29,352	0
Fiduciary	1,253	1,379	126
Total	\$1,154,201	\$1,040,461	(\$113,740)

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$338,826	\$198,964	\$139,862
Special Revenue	1,402,990	890,186	512,804
Debt Service	29,352	29,352	0
Fiduciary	3,596	1,305	2,291
Total	\$1,774,764	\$1,119,807	\$654,957

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 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. DEBT

Debt outstanding at December 31, 2004 was as follows:

	Principal	Interest Rate
Fire Equipment Acquisition Notes	\$45,884	5%
Emergency Equipment Acquisition Notes	60,000	3.5%
Total	\$105,884	

Fire Equipment Acquisition Notes were issued in 1998 to finance the purchase of a new fire truck. The notes are collateralized solely by the Township's taxing authority.

**SALEM TOWNSHIP
WARREN COUNTY**

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

5. DEBT (Continued)

Emergency Equipment Acquisition Notes were issued in 2003 to finance the purchase of a new ambulance. The notes are collateralized solely by the Township's taxing authority.

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

Year ending December 31:	Fire Equip. Acquisition Notes	Emergency Equip. Acquisition Notes
2005	\$25,163	\$32,100
2006	24,052	30,525
Total	\$49,215	\$62,625

6. 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 2004 and 2003, 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, 2004.

7. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

8. SUBSEQUENT EVENT

On October 28, 2005, the Township issued \$150,000 of Real Estate Acquisition Notes for the purpose of acquiring real estate for a new fire station. The notes shall bear interest at the rate of 4.20% payable each May 1 and September 1, commencing May 1, 2006, until maturity on November 1, 2010. The principal shall be paid annual.

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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***

Salem Township
Warren County
4766 Whitacre Drive
Morrow, Ohio 45152

To the Board of Trustees:

We have audited the financial statements of Salem Township, Warren County, Ohio (the Township), as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated January 26, 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 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 January 26, 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the Township's management dated January 26, 2006, we reported other matters related to noncompliance we deemed immaterial.

Corporate Centre of Blue Ash / 11117 Kenwood Rd. / Blue Ash, OH 45242
Telephone: (513) 361-8550 (800) 368-7419 Fax: (513) 361-8577
www.auditor.state.oh.us

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

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

January 26, 2006

SALEM TOWNSHIP
WARREN COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2004

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2002-40483-001	Revised Code § 5705.41(d), failure to certify the availability of funds.	No	Partially corrected; reissued in Management Letter.



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

SALEM TOWNSHIP

WARREN 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
FEBRUARY 23, 2006**