



**Auditor of State  
Betty Montgomery**



**GREENFIELD TOWNSHIP  
FAIRFIELD COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Greenfield Township  
Fairfield County  
4663 Carroll-Cemetery Road  
Carroll, Ohio 43112

To the Board of Trustees:

We have audited the accompanying financial statements of Greenfield Township, Fairfield County, Ohio, (the Township) as of and for the years ended December 31, 2003, and December 31, 2002. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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 discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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 Greenfield Township, Fairfield County, Ohio, as of December 31, 2003, and December 31, 2002, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 20, 2004, 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the audit committee, management, the Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

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

**Betty Montgomery**  
**Auditor of State**

April 20, 2004

**GREENFIELD TOWNSHIP  
FAIRFIELD COUNTY**

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

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$46,295	\$1,023,090	\$0	\$1,069,385
Intergovernmental	136,309	309,664		445,973
Licenses, Permits, and Fees	42,418	11,897		54,315
Earnings on Investments	27,777	3,562	3,033	34,372
Other Revenue	19,916	53,350		73,266
	<u>272,715</u>	<u>1,401,563</u>	<u>3,033</u>	<u>1,677,311</u>
<b>Total Cash Receipts</b>				
<b>Cash Disbursements:</b>				
Current:				
General Government	224,886			224,886
Public Safety		806,651		806,651
Public Works	32,390	456,982		489,372
Health	1,586	14,429		16,015
Capital Outlay		79,914	60,065	139,979
	<u>258,862</u>	<u>1,357,976</u>	<u>60,065</u>	<u>1,676,903</u>
<b>Total Cash Disbursements</b>				
<b>Total Receipts Over/(Under) Disbursements</b>	<u>13,853</u>	<u>43,587</u>	<u>(57,032)</u>	<u>408</u>
<b>Other Financing Receipts and (Disbursements):</b>				
Transfers-In		18,310	60,000	78,310
Transfers-Out		(78,310)		(78,310)
Other Sources		5,040		5,040
	<u>0</u>	<u>(54,960)</u>	<u>60,000</u>	<u>5,040</u>
<b>Total Other Financing Receipts/(Disbursements)</b>				
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>13,853</u>	<u>(11,373)</u>	<u>2,968</u>	<u>5,448</u>
<b>Fund Cash Balances, January 1</b>	<u>571,956</u>	<u>1,006,008</u>	<u>119,948</u>	<u>1,697,912</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$585,809</b></u>	<u><b>\$994,635</b></u>	<u><b>\$122,916</b></u>	<u><b>\$1,703,360</b></u>
<b>Reserve for Encumbrances, December 31</b>	<u><b>\$494</b></u>	<u><b>\$1,203</b></u>	<u><b>\$14,700</b></u>	<u><b>\$16,397</b></u>

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

**GREENFIELD TOWNSHIP  
FAIRFIELD COUNTY**

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

	<u>Non- Expendable Trust</u>
<b>Operating Cash Receipts:</b>	
Interest	<u>\$223</u>
Total Operating Cash Receipts	<u>223</u>
<b>Operating Cash Disbursements:</b>	
Health	<u>0</u>
Total Operating Cash Disbursements	<u>0</u>
Net cash receipts over/(under) cash disbursements	223
Fund cash balance, January 1	<u>22,734</u>
Fund cash balance, December 31	<u><u>\$22,957</u></u>

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



**GREENFIELD TOWNSHIP  
FAIRFIELD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$49,474	\$999,385	\$0	\$1,048,859
Intergovernmental	128,046	181,075		309,121
Licenses, Permits, and Fees	35,130	10,036		45,166
Earnings on Investments	35,225	4,070	3,491	42,786
Other Revenue	13,837	80,772		94,609
	<u>261,712</u>	<u>1,275,338</u>	<u>3,491</u>	<u>1,540,541</u>
Total Cash Receipts				
<b>Cash Disbursements:</b>				
Current:				
General Government	225,265			225,265
Public Safety		766,033		766,033
Public Works		340,307		340,307
Health	2,019	16,564		18,583
Supplies and Materials	3,125			3,125
Capital Outlay	24,630		32,000	56,630
	<u>255,039</u>	<u>1,122,904</u>	<u>32,000</u>	<u>1,409,943</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>6,673</u>	<u>152,434</u>	<u>(28,509)</u>	<u>130,598</u>
<b>Other Financing Receipts and (Disbursements):</b>				
Transfers-In		6,100	60,000	66,100
Transfers-Out		(66,100)		(66,100)
Other Sources		11,100		11,100
	<u>0</u>	<u>(48,900)</u>	<u>60,000</u>	<u>11,100</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	6,673	103,534	31,491	141,698
Fund Cash Balances, January 1	<u>565,283</u>	<u>902,474</u>	<u>88,457</u>	<u>1,556,214</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$571,956</u></b>	<b><u>\$1,006,008</u></b>	<b><u>\$119,948</u></b>	<b><u>\$1,697,912</u></b>
Reserve for Encumbrances, December 31	<u>\$0</u>	<u>\$91,965</u>	<u>\$0</u>	<u>\$91,965</u>

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

**GREENFIELD TOWNSHIP  
FAIRFIELD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCE  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Non- Expendable Trust</u>
<b>Operating Cash Receipts:</b>	
Interest	<u>\$364</u>
Total Operating Cash Receipts	<u>364</u>
<b>Operating Cash Disbursements:</b>	
Health	<u>0</u>
Total Operating Cash Disbursements	<u>0</u>
Net cash receipts over/(under) cash disbursements	364
Fund cash balance, January 1	<u>22,370</u>
Fund cash balance, December 31	<u><u>\$22,734</u></u>

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

**GREENFIELD TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Greenfield Township, Fairfield County, (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. 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 prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash 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.

**C. Cash and Investments**

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Certificates of deposit are valued at cost. Money market mutual funds (including STAR Ohio) are recorded at share values reported by the mutual fund.

**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 is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds are used to 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.

*Fire Fund* - This fund receives real estate tax and personal property tax for providing fire protection and emergency services to the Township.

**GREENFIELD TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**3. Capital Projects Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant Capital Project Funds:

*Capital Projects - Fire Fund* – This fund receives transfers from the Special Revenue-Fire Fund annually to accumulate funds for purchasing fire apparatus, land for fire house, and/or repairing or building a fire house.

*Capital Projects - Road and Bridge Fund* – This fund receives transfers from the Special Revenue – Road and Bridge Fund annually to accumulate funds for the purchase or upkeep of road equipment.

**4. Fiduciary Funds (Trust Funds)**

These funds are used to account for resources restricted by legally binding trust agreements. The Township had the following significant Fiduciary Fund:

*Carroll Cemetery Bequest Fund* - This fund receives interest to be held by the Township for cemetery maintenance.

**E. Budgetary Process**

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

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the 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 2003 and 2002 budgetary activity appears in Note 3.

**GREENFIELD TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

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

	2003	2002
Demand deposits	\$45,557	\$78,029
Certificates of deposit	500,000	500,000
Total deposits	545,557	578,029
STAR Ohio	19,587	19,594
Money Market	1,161,173	1,123,023
Total investments	1,180,760	1,142,617
Total deposits and investments	\$1,726,317	\$1,720,646

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

**Investments:** Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2003 and December 31, 2002 follows:

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$201,586	\$272,715	\$71,129
Special Revenue	1,345,458	1,424,913	79,455
Capital Projects	63,800	63,033	(767)
Non-Expendable Trust	450	223	(227)
Total	\$1,611,294	\$1,760,884	\$149,590

**GREENFIELD TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2003 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$362,979	\$259,356	\$103,623
Special Revenue	1,590,688	1,437,489	153,199
Capital Projects	178,000	74,765	103,235
Non-Expendable Trust	3,389	0	3,389
Total	<u>\$2,135,056</u>	<u>\$1,771,610</u>	<u>\$363,446</u>

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$194,896	\$261,712	\$66,816
Special Revenue	1,124,350	1,292,538	168,188
Capital Projects	63,800	63,491	(309)
Non-Expendable Trust	900	364	(536)
Total	<u>\$1,383,946</u>	<u>\$1,618,105</u>	<u>\$234,159</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$484,936	\$255,039	\$229,897
Special Revenue	1,458,422	1,280,969	177,453
Capital Projects	132,000	32,000	100,000
Non-Expendable Trust	2,000	0	2,000
Total	<u>\$2,077,358</u>	<u>\$1,568,008</u>	<u>\$509,350</u>

**4. PROPERTY TAX**

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

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.

**GREENFIELD TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**5. RETIREMENT SYSTEMS**

The Township's certified full-time Fire Fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2003 and 2002, members of OP&F participants contributed 10% of their wages. The Township contributed an amount equal to 24% of their wages to OP&F. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for fiscal year 2003 and 2002. The Township has paid all contributions required through December 31, 2003.

**6. RISK MANAGEMENT**

**Risk Pool Membership**

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. OTARMA is a member of the American Public Entity Excess Pool (APEEP). 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 Coverage

OTARMA retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

OTARMA retains property risks, including automobile physical damage, up to \$10,000 on any specific loss with an annual aggregate of \$700,000 for 2001 and \$1,250,000 for 2002. The Travelers Indemnity Company reinsures losses exceeding \$10,000 if the annual aggregate is reached and all specific losses exceeding \$100,000. APEEP's Operating Fund and Guarantee Fund pay for losses and loss adjustment expenses should they exceed operating contributions.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

**GREENFIELD TOWNSHIP  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**6. RISK MANAGEMENT (Continued)**

**Risk Pool Membership (Continued)**

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:

<u>Casualty Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$23,757,036	\$23,703,776
Liabilities	(9,197,512)	(9,379,003)
Retained earnings	<u>\$14,559,524</u>	<u>\$14,324,773</u>

<u>Property Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$6,596,996	\$5,011,131
Liabilities	(1,204,326)	(647,667)
Retained earnings	<u>\$5,392,670</u>	<u>\$4,363,464</u>

**7. JOINTLY GOVERNED ORGANIZATION**

Fairfield Regional Planning Commission – The Township appoints a person to represent the Township on the 48 member board of the Fairfield Regional Planning Commission. The Township pays a small membership fee annually. The fee is based on the per capita of the Township. There is no ongoing financial interest or responsibility by the Township.





**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Greenfield Township  
Fairfield County  
4663 Carroll-Cemetery Road NW  
Carroll, Ohio 43112

To the Board of Trustees:

We have audited the accompanying financial statements of Greenfield Township, Fairfield County, Ohio, (the Township) as of and for the years ended December 31, 2003 and December 31, 2002, and have issued our report thereon dated April 20, 2004. 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.

**Compliance**

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a 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 in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Greenfield Township  
Fairfield County  
Independent Accountants' Report on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

This report is intended solely for the information and use of the audit committee, management, and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

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

**Betty Montgomery**  
**Auditor of State**

April 20, 2004



**Auditor of State  
Betty Montgomery**

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**GREENFIELD TOWNSHIP**

**FAIRFIELD COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 13, 2004**