



**Auditor of State  
Betty Montgomery**



LIBERTY TOWNSHIP  
HENRY COUNTY

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**Auditor of State  
Betty Montgomery**

Liberty Township  
Henry County  
206 East Wabash Street  
Liberty Center, Ohio 43532-9384

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

August 19, 2005

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Liberty Township  
Henry County  
206 East Wabash Street  
Liberty Center, Ohio 43532-9384

To the Board of Trustees:

We have audited the accompanying financial statements of Liberty Township, Henry 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 of Liberty Township, Henry 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 19, 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 19, 2005



**LIBERTY TOWNSHIP  
HENRY COUNTY**

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

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
<b>Cash Receipts:</b>					
Local Taxes	\$39,058	\$74,563	\$65,637		\$179,258
Intergovernmental	16,652	92,774	5,285		114,711
Charges for Services		16,100			16,100
Licenses, Permits, and Fees		1,515			1,515
Earnings on Investments	3,167	821			3,988
Other Revenue	37,653	102,622			140,275
	96,530	288,395	70,922		455,847
<b>Total Cash Receipts</b>					
<b>Cash Disbursements:</b>					
Current:					
General Government	85,290	19,432	1,830		106,552
Public Safety		66,509			66,509
Public Works	5,000	182,229			187,229
Health		4,507			4,507
Conservation - Recreation		7,134			7,134
Debt Service:					
Redemption of Principal		13,685	28,013	\$875	42,573
Interest and Fiscal Charges		2,304	39,640	125	42,069
Capital Outlay	1,000	54,641		2,905	58,546
	91,290	350,441	69,483	3,905	515,119
<b>Total Cash Disbursements</b>					
<b>Total Receipts Over/(Under) Disbursements</b>	5,240	(62,046)	1,439	(3,905)	(59,272)
<b>Other Financing Receipts and (Disbursements):</b>					
Transfers-In		9,750		3,500	13,250
Transfers-Out	(13,250)				(13,250)
	(13,250)	9,750		3,500	
<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>	(8,010)	(52,296)	1,439	(405)	(59,272)
<b>Fund Cash Balances, January 1</b>	27,338	358,594	54,789	532	441,253
<b>Fund Cash Balances, December 31</b>	<b>\$19,328</b>	<b>\$306,298</b>	<b>\$56,228</b>	<b>\$127</b>	<b>\$381,981</b>

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

**LIBERTY TOWNSHIP  
HENRY 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**

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
<b>Cash Receipts:</b>					
Local Taxes	\$37,753	\$72,242	\$63,080		\$173,075
Intergovernmental	29,796	85,927	5,062		120,785
Charges for Services		10,370			10,370
Licenses, Permits, and Fees		2,291			2,291
Earnings on Investments	4,078	1,056			5,134
Other Revenue	22,930	54,314		\$718	77,962
<b>Total Cash Receipts</b>	<b>94,557</b>	<b>226,200</b>	<b>68,142</b>	<b>718</b>	<b>389,617</b>
<b>Cash Disbursements:</b>					
Current:					
General Government	85,250	3,654	1,524		90,428
Public Safety		46,834			46,834
Public Works	2,743	77,570			80,313
Health		4,475			4,475
Conservation - Recreation		3,333			3,333
Debt Service:					
Redemption of Principal		12,854	34,273	713,210	760,337
Interest and Fiscal Charges		3,146	42,214	193	45,553
Capital Outlay	1,103	15,974		244,312	261,389
<b>Total Cash Disbursements</b>	<b>89,096</b>	<b>167,840</b>	<b>78,011</b>	<b>957,715</b>	<b>1,292,662</b>
Total Receipts Over/(Under) Disbursements	5,461	58,360	(9,869)	(956,997)	(903,045)
<b>Other Financing Receipts and (Disbursements):</b>					
Proceeds from Sale of Public Debt:					
Sale of Notes				857,927	857,927
Sale of Fixed Assets	40,200	3,000			43,200
Transfers-In		16,450		45,700	62,150
Transfers-Out	(62,150)				(62,150)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(21,950)</b>	<b>19,450</b>		<b>903,627</b>	<b>901,127</b>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(16,489)	77,810	(9,869)	(53,370)	(1,918)
Fund Cash Balances, January 1	43,827	280,784	64,658	53,902	443,171
<b>Fund Cash Balances, December 31</b>	<b>\$27,338</b>	<b>\$358,594</b>	<b>\$54,789</b>	<b>\$532</b>	<b>\$441,253</b>

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

**LIBERTY TOWNSHIP  
HENRY 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 Liberty Township, Henry 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, 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. 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 values certificates of deposit at cost.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash 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:

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

Fire District Fund - This fund receives tax levy money to pay for costs related to fire protection services.

**LIBERTY TOWNSHIP  
HENRY COUNTY**

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

**3. Debt Service Funds**

These funds account for resources the Township accumulates to pay bond and note debt. The Township had the following significant Debt Service Fund:

Bond Fund - This fund receives tax levies for the repayment of a debt to finance the construction of a fire station.

**4. 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:

Miscellaneous Capital Projects Fund - This fund received note proceeds for the construction of a fire station.

**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, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus 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 canceled, and reappropriated in the subsequent year.

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.

**LIBERTY TOWNSHIP  
HENRY COUNTY**

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

**2. EQUITY IN POOLED CASH**

The Township maintains a cash 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	\$231,981	\$241,253
Certificates of deposit	150,000	200,000
Total deposits	\$381,981	\$441,253

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	\$106,980	\$96,530	(\$10,450)
Special Revenue	295,381	298,145	2,764
Debt Service	70,277	70,922	645
Capital Projects	8,500	3,500	(5,000)
Total	\$481,138	\$469,097	(\$12,041)

2004 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$120,933	\$104,540	\$16,393
Special Revenue	374,356	350,441	23,915
Debt Service	71,792	69,483	2,309
Capital Projects	8,500	3,905	4,595
Total	\$575,581	\$528,369	\$47,212

2003 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$148,435	\$134,757	(\$13,678)
Special Revenue	238,590	245,650	7,060
Debt Service	75,067	68,142	(6,925)
Capital Projects	1,080,002	904,345	(175,657)
Total	\$1,542,094	\$1,352,894	(\$189,200)

**LIBERTY TOWNSHIP  
HENRY COUNTY**

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

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$192,261	\$151,246	\$41,015
Special Revenue	262,119	167,840	94,279
Debt Service	115,814	78,011	37,803
Capital Projects	1,100,000	957,715	142,285
Total	\$1,670,194	\$1,354,812	\$315,382

**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. DEBT**

Debt outstanding at December 31, 2004 was as follows:

	Principal	Interest Rate
Promissory Note - Tractor	\$7,595	7.50%
Promissory Note - Dump Truck	22,275	5.90%
Promissory Note - Fire Station	697,514	5.50%
Total	\$727,384	

The Township entered into promissory note agreements to finance the purchase of a Tractor and Dump Truck. The notes are secured by the asset purchased.

Township entered into a promissory note agreement in February 2003 to finance the construction of a fire station. The Township's taxing authority collateralized the promissory note.

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

**LIBERTY TOWNSHIP  
HENRY COUNTY**

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

<u>Year ending December 31:</u>	Promissory Note - Tractor	Promissory Note - Dump Truck	Promissory Note - Fire Station
2005	\$6,003	\$10,986	\$67,653
2006	2,002	10,985	67,653
2007		1,834	67,653
2008			67,653
2009			67,654
2010-2014			338,266
2015-2019			338,266
2020			28,182
Total	<u>\$8,005</u>	<u>\$23,805</u>	<u>\$1,042,980</u>

**6. RETIREMENT SYSTEMS**

The Township's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes 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, members of OPERS 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**

**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.

LIBERTY TOWNSHIP  
HENRY COUNTY

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

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>\$4,457,714</u>	<u>\$3,531,044</u>

You can read the complete audited financial statements for The Ohio Government Risk Management Plan at the Plan's website, [www.ohioplan.org](http://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***

Liberty Township  
Henry County  
206 East Wabash Street  
Liberty Center, Ohio 43532-9384

To the Board of Trustees:

We have audited the financial statements of Liberty Township (the Township) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated August 19, 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 19, 2005, 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 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 2004-001. In a separate letter to the Township's management dated August 19, 2005, 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

August 19, 2005

**LIBERTY TOWNSHIP  
HENRY COUNTY**

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

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

**FINDING NUMBER 2004-001**

**Finding for Recovery Repaid Under Audit**

Ohio Revised Code § 507.09 sets the 2003 salary for township clerks with a budget between \$1,500,001 and \$3,500,000 and sets the 2004 salary for township clerks with a budget between \$750,001 and \$1,500,000.

Township Clerk Thomas Overmier completed the term of office for the period of April 1, 2000 to March 31, 2004 and started a new term for the period of April 1, 2004 to March 31, 2008. The salary due and paid to Thomas Overmier based on the budgets approved by the county budget commission is as follows.

For clerks whose terms were April 1, 2000 to March 31, 2004 and then started a new term of April 1, 2004 to March 31, 2008 the clerk is due \$3,714.25 for January 1, 2004 to March 31, 2004 and \$11,547.00 for April 1, 2004 to December 31, 2004, for a total amount due in 2004 of \$15,261.25.

Township Clerk Thomas Overmier in 2004 was compensated \$15,396.00 resulting in an overpayment of \$134.75.

In accordance with the forgoing facts and pursuant to O.R.C. § 117.28, a finding for recovery for public money illegally expended is hereby issued against Thomas Overmier, Township Clerk, and the Ohio Government Risk Management Plan, his surety, jointly and severally, in the amount of \$134.75, in favor of the Township Treasury.

Payment in the amount of \$134.75 was received and recorded to the Township Treasury on August 15, 2005.

LIBERTY TOWNSHIP  
HENRY COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2004 AND 2003

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2002-40135-001	ORC § 5705.41(B) Expenditures exceeded appropriations	Yes	



**Auditor of State  
Betty Montgomery**

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**LIBERTY TOWNSHIP**

**HENRY 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**