

**CHATFIELD TOWNSHIP  
CRAWFORD COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2004-2003**





**Auditor of State  
Betty Montgomery**

Board of Trustees  
Chatfield Township  
3433 New Washington Road  
Bloomville, Ohio 44818

We have reviewed the *Independent Accountants' Report* of Chatfield Township, Crawford County, prepared by Knox & Knox for the audit period January 1, 2003 through December 31, 2004. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State's Office (AOS). Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the AOS permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Chatfield Township is responsible for compliance with these laws and regulations.

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

BETTY MONTGOMERY  
Auditor of State

February 14, 2006

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**CHATFIELD TOWNSHIP  
CRAWFORD COUNTY**

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# KNOX & KNOX

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Accountants and Consultants

## Independent Accountants' Report

Chatfield Township  
Crawford County  
3433 New Washington Road  
Bloomville, Ohio 44818

To the Board of Trustees:

We have audited the accompanying financial statements of Chatfield Township, Crawford County, Ohio, (the Township) as of and for the years ended December 31, 2004 and 2003. These financial statements, which are prescribed or permitted by the Auditor of the State of Ohio, 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 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 that our audit provides a reasonable basis for our opinion.

As discussed 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. Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, 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 require us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of the State of Ohio 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 Chatfield Township, Crawford County, as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

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 Government 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 December 20, 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 *Governmental Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

*KNOX & KNOX*

Orrville, Ohio  
December 20, 2005



**CHATFIELD TOWNSHIP  
CRAWFORD 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	
<b>Cash Receipts:</b>				
Local Taxes	\$ 20,225	\$ 20,531	\$ 14,885	\$ 55,641
Intergovernmental	29,004	81,367	1,946	112,317
Earnings on Investments	568	209		777
Miscellaneous	<u>341</u>	<u>8</u>		<u>349</u>
Total Cash Receipts	<u>50,138</u>	<u>102,115</u>	<u>16,831</u>	<u>169,084</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	36,537	19,204	322	56,063
Public Safety	37	8,587		8,624
Public Works	271	51,563		51,834
Health	2,141			2,141
Debt Service:				
Redemption of Principal		5,676	11,100	16,776
Interest and Fiscal Charges		<u>696</u>	<u>4,371</u>	<u>5,067</u>
Total Cash Disbursements	<u>38,986</u>	<u>85,726</u>	<u>15,793</u>	<u>140,505</u>
Total Cash Receipts Over (Under) Cash Disbursements	<u>11,152</u>	<u>16,389</u>	<u>1,038</u>	<u>28,579</u>
 Fund Cash Balances, January 1, 2004	 <u>33,660</u>	 <u>58,922</u>	 <u>17,411</u>	 <u>109,993</u>
<b>Fund Cash Balances,   December 31, 2004</b>	<b><u>\$ 44,812</u></b>	<b><u>\$ 75,311</u></b>	<b><u>\$ 18,449</u></b>	<b><u>\$138,572</u></b>

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

**CHATFIELD TOWNSHIP  
CRAWFORD 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**

	<b>Governmental Fund Types</b>				<b>Totals (Memorandum Only)</b>
	<b><u>General</u></b>	<b><u>Special Revenue</u></b>	<b><u>Debt Service</u></b>	<b><u>Capital Projects</u></b>	<b><u>          </u></b>
<b>Cash Receipts:</b>					
Local Taxes	\$ 19,962	\$ 25,556	\$ 14,184	\$	\$ 59,702
Intergovernmental	31,199	69,679	1,794	22,710	125,382
Earnings on Investments	<u>492</u>	<u>235</u>	<u>          </u>	<u>          </u>	<u>727</u>
Total Cash Receipts	<u>51,653</u>	<u>95,470</u>	<u>15,978</u>	<u>22,710</u>	<u>185,811</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	41,984	17,783	317		60,084
Public Safety	193	10,282			10,475
Public Works	270	52,895			53,165
Health	2,156				2,156
Capital Outlay		470		152,710	153,180
Debt Service:					
Redemption of Principal		5,360			5,360
Interest and Fiscal Charges	<u>          </u>	<u>1,013</u>	<u>          </u>	<u>          </u>	<u>1,013</u>
Total Cash Disbursements	<u>44,603</u>	<u>87,803</u>	<u>317</u>	<u>152,710</u>	<u>285,433</u>
Total Receipts Over (Under) Disbursements	<u>7,050</u>	<u>7,667</u>	<u>15,661</u>	<u>&lt;130,000&gt;</u>	<u>&lt;99,622&gt;</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Debt Proceeds				130,000	130,000
Other sources	<u>          </u>	<u>          </u>	<u>1,750</u>	<u>          </u>	<u>1,750</u>
Total Other Financing Receipts/(Disbursements)			1,750	130,000	131,750
Excess of Cash Receipts and Other Financing Receipts Over/ (Under) Cash Disbursements and Other Financing Disbursements					
	7,050	7,667	17,411		32,128
Fund Cash Balances, January 1, 2003	<u>26,610</u>	<u>51,255</u>	<u>          </u>	<u>          </u>	<u>77,865</u>
<b>Fund Cash Balances, December 31, 2003</b>	<b><u>\$ 33,660</u></b>	<b><u>\$ 58,922</u></b>	<b><u>\$ 17,411</u></b>	<b><u>\$</u></b>	<b><u>\$109,993</u></b>

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

**CHATFIELD TOWNSHIP  
CRAWFORD COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Chatfield Township, Crawford County, Ohio (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, and fire protection. The Township is a member of the Central Joint Ambulance District, which contracts with Medcorp, Inc., to provide ambulance 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**

The investment in STAR Ohio (the State treasurer's investment pool) is valued at amounts reported by the State Treasurer.

**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 has the following significant Special Revenue Fund:

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

**CHATFIELD TOWNSHIP  
CRAWFORD COUNTY**

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

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

**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 the appropriation measure 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 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**

Acquisitions of property, plant and equipment are recorded as capital outlay 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:

	<u>2004</u>	<u>2003</u>
Deposits	\$110,446	\$ 82,222
STAR Ohio	28,126	27,771
Total deposits and investments	<u>\$138,572</u>	<u>\$109,993</u>

**CHATFIELD TOWNSHIP  
CRAWFORD COUNTY**

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

**2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)**

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**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 ended December 31, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 45,453	\$ 50,138	\$ 4,685
Special Revenue	88,838	102,115	13,277
Debt Service	<u>16,700</u>	<u>16,831</u>	<u>131</u>
Total	<u>\$150,991</u>	<u>\$169,084</u>	<u>\$18,093</u>

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 50,000	\$ 38,986	\$11,014
Special Revenue	127,521	85,726	41,795
Debt Service	<u>21,500</u>	<u>15,793</u>	<u>5,707</u>
Total	<u>\$199,021</u>	<u>\$140,505</u>	<u>\$58,516</u>

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 37,100	\$ 51,653	\$14,553
Special Revenue	89,300	95,470	6,170
Debt Service	15,900	17,728	1,828
Capital Projects	<u>152,710</u>	<u>152,710</u>	<u>          </u>
Total	<u>\$295,010</u>	<u>\$317,561</u>	<u>\$22,551</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 50,000	\$ 44,603	\$ 5,397
Special Revenue	124,000	87,803	36,197
Debt Service	15,900	317	15,583
Capital Projects	<u>152,710</u>	<u>152,710</u>	<u>          </u>
Total	<u>\$342,610</u>	<u>\$285,433</u>	<u>\$57,177</u>

**CHATFIELD TOWNSHIP  
CRAWFORD COUNTY**

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

**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.

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:

	<u>Principal</u>	<u>Interest Rate</u>
Truck Loan	\$ 6,015	5.94%
Fire Truck Acquisition Bonds	118,900	3.55%

The loan is secured by the truck which was purchased by the Township for road maintenance. The bonds were issued in March, 2003, and mature in 2013; and are secured with the fire truck.

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

<u>Year ending December 31</u>	<u>Truck Loans</u>	<u>Fire Truck Acquisition Bonds</u>
2005	\$ 6,372	\$ 15,621
2006		15,716
2007		15,594
2008		15,661
2009		15,710
2010-2013		<u>62,689</u>
Total	<u>\$6,372</u>	<u>\$140,911</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. This plan 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 2004 and 2003, members of OPERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2004 and 2003. The Township has paid all contributions required through December 31, 2004.

**CHATFIELD TOWNSHIP  
CRAWFORD COUNTY**

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

**7. RISK POOL MEMBERSHIP**

The Government 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. OTARMA pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Townships 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 \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsures losses exceeding \$100,000 up to \$500,000,000 per occurrence. APEEP's Guarantee Fund pays losses and loss adjustment expenses exceeding 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 township.

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>2004</u>	<u>2003</u>
Assets	\$30,687,203	\$27,792,223
Liabilities	(13,640,962)	(11,791,300)
Retained Earnings	<u>\$17,046,241</u>	<u>\$16,000,923</u>

<u>Property Coverage</u>	<u>2004</u>	<u>2003</u>
Assets	\$7,799,073	\$6,791,060
Liabilities	( 753,906)	( 750,956)
Retained Earnings	<u>\$7,045,167</u>	<u>\$6,040,104</u>

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# KNOX & KNOX

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Accountants and Consultants

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

Chatfield Township  
Crawford County  
3433 New Washington Road  
Bloomville, Ohio 44818

To the Board of Trustees:

We have audited the accompanying financial statements of Chatfield Township, Crawford County, Ohio (the Township), as of and for the years ended December 31, 2004 and December 31, 2003, and have issued our report thereon dated December 20, 2005. 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 Chatfield 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 would 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 Chatfield 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. However, we noted certain other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated December 20, 2005.

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

*KNOX & KNOX*

Orrville, Ohio  
December 20, 2005

**CHATFIELD TOWNSHIP  
CRAWFORD COUNTY**

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

Finding Number	Ohio Rev. Code Sections Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or finding No longer Valid; <b><i>Explain:</i></b>
2002-40517-001	Ohio Rev. Code Sections 4115.04 and 4115.05, failure to pay prevailing wages	YES	





**Auditor of State  
Betty Montgomery**

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**CHATFIELD TOWNSHIP**

**CRAWFORD 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**