



**Auditor of State
Betty Montgomery**

**DEERFIELD TOWNSHIP
PORTAGE COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2002	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – Non-Expendable Trust Fund For the Year Ended December 31, 2002	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2001	5
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – Non-Expendable Trust Fund For the Year Ended December 31, 2002	6
Notes to the Financial Statements	7
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	13
Schedule of Findings	15

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**Auditor of State
Betty Montgomery**

REPORT OF INDEPENDENT ACCOUNTANTS

Deerfield Township
Portage County
P.O. Box 186
Deerfield, Ohio 44411

To the Board of Trustees:

We have audited the accompanying financial statements of Deerfield Township (the Township) as of and for the years ended December 31, 2002 and 2001. 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 of the Township as of December 31, 2002 and 2001, 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 25, 2003 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.

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Deerfield Township
Portage County
Report of Independent Accountants
Page 2

This report is intended solely for the information and use of management, the Board 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 25, 2003

**DEERFIELD TOWNSHIP
PORTAGE 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>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Local Taxes	\$20,353	\$120,673	\$14,783	\$0	\$155,809
Intergovernmental	93,944	68,654		63,800	226,398
Licenses, Permits, and Fees	5,899	5,483			11,382
Earnings on Investments	2,887	1,315			4,202
Other Revenue	58,068	29,803			87,871
	<u>181,151</u>	<u>225,928</u>	<u>14,783</u>	<u>63,800</u>	<u>485,662</u>
Total Cash Receipts					
Cash Disbursements:					
Current:					
General Government	142,582	48,639			191,221
Public Works	50,208	78,293		63,800	192,301
Health		15,731			15,731
Debt Service:					
Redemption of Principal			3,800		3,800
Interest			8,791		8,791
Capital Outlay	19,245			111,925	131,170
	<u>212,035</u>	<u>142,663</u>	<u>12,591</u>	<u>175,725</u>	<u>543,014</u>
Total Cash Disbursements					
Total Receipts Over/(Under) Disbursements	<u>(30,884)</u>	<u>83,265</u>	<u>2,192</u>	<u>(111,925)</u>	<u>(57,352)</u>
Other Financing Receipts and (Disbursements):					
Proceeds from Sale of Public Debt:					
Sale of Bonds	0	0	0	111,925	111,925
	<u>0</u>	<u>0</u>	<u>0</u>	<u>111,925</u>	<u>111,925</u>
Total Other Financing Receipts/(Disbursements)					
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(30,884)	83,265	2,192	0	54,573
Fund Cash Balances, January 1	<u>195,824</u>	<u>287,044</u>	<u>1,158</u>	<u>2</u>	<u>484,028</u>
Fund Cash Balances, December 31	<u><u>\$164,940</u></u>	<u><u>\$370,309</u></u>	<u><u>\$3,350</u></u>	<u><u>\$2</u></u>	<u><u>\$538,601</u></u>

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

DEERFIELD TOWNSHIP
PORTAGE COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Nonexpendable Trust</u>
Operating Cash Receipts:	
Interest	\$39
Fund Cash Balances, January 1	<u>6,215</u>
Fund Cash Balances, December 31	<u><u>\$6,254</u></u>

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

**DEERFIELD TOWNSHIP
PORTAGE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Local Taxes	\$34,570	\$120,249	\$0	\$0	\$154,819
Intergovernmental	114,201	66,637		69,840	250,678
Licenses, Permits, and Fees	5,002	5,350			10,352
Earnings on Investments	5,233	2,385			7,618
Other Revenue	99,009	25,057			124,066
	<u>258,015</u>	<u>219,678</u>	<u>0</u>	<u>69,840</u>	<u>547,533</u>
Total Cash Receipts					
Cash Disbursements:					
Current:					
General Government	238,678	68,615			307,293
Public Works	105,332	152,267		69,840	327,439
Health		14,824			14,824
Capital Outlay	10,645			171,955	182,600
	<u>354,655</u>	<u>235,706</u>	<u>0</u>	<u>241,795</u>	<u>832,156</u>
Total Cash Disbursements					
Total Receipts Over/(Under) Disbursements	<u>(96,640)</u>	<u>(16,028)</u>	<u>0</u>	<u>(171,955)</u>	<u>(284,623)</u>
Other Financing Receipts and (Disbursements):					
Proceeds from Sale of Public Debt:					
Sale of Bonds	0	0	0	112,115	112,115
	<u>0</u>	<u>0</u>	<u>0</u>	<u>112,115</u>	<u>112,115</u>
Total Other Financing Receipts/(Disbursements)					
Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements	(96,640)	(16,028)	0	(59,840)	(172,508)
Fund Cash Balances, January 1	292,464	303,072	1,158	59,842	656,536
Fund Cash Balances, December 31	<u>\$195,824</u>	<u>\$287,044</u>	<u>\$1,158</u>	<u>\$2</u>	<u>\$484,028</u>

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

**DEERFIELD TOWNSHIP
PORTAGE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Nonexpendable Trust</u>
Operating Cash Receipts:	
Interest	\$50
Fund Cash Balances, January 1	<u>6,165</u>
Fund Cash Balances, December 31	<u><u>\$6,215</u></u>

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

**DEERFIELD TOWNSHIP
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Deerfield Township, Portage 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 general governmental services, including 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

The Township does not hold any investments. They maintain an interest bearing checking account.

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:

**DEERFIELD TOWNSHIP
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

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

Fire District Fund – This fund receives property tax money for the general operation of the fire department.

3. Debt Service Funds

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. The Township has only one debt service fund for the construction of a new Township Hall.

4. Capital Project 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 fund:

Issue II Fund - The Township received a grant from the State of Ohio for the repair and construction of roads and culverts.

5. Fiduciary Funds (Trust Fund)

These funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Township to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. The Township has a Cemetery Bequest Trust Fund. The interest from the trust may be use 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, 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.

**DEERFIELD TOWNSHIP
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2002 and 2001 budgetary activity appears in Note 3.

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

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are 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 Township maintained all cash in an interest bearing checking account. The carrying amount of cash and investments at December 31, 2002 and 2001 was \$544,855 and \$490,243, respectively.

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$113,252	\$181,151	\$67,899
Special Revenue	188,969	225,928	36,959
Debt Service	14,783	14,783	0
Capital Projects	0	175,725	175,725
Nonexpendable Trust	0	39	39
Total	\$317,004	\$597,626	\$280,622

**DEERFIELD TOWNSHIP
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

3. BUDGETARY ACTIVITY – (Continued)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$200,000	\$212,035	(\$12,035)
Special Revenue	79,000	142,663	(63,663)
Debt Service	0	12,591	(12,591)
Capital Projects	0	175,725	(175,725)
Total	\$279,000	\$543,014	(\$264,014)

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$102,094	\$258,015	\$155,921
Special Revenue	185,122	219,678	34,556
Capital Projects	0	181,955	181,955
Nonexpendable Trust	0	50	50
Total	\$287,216	\$659,698	\$372,482

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$382,428	\$354,655	\$27,773
Special Revenue	455,449	235,706	219,743
Debt Service	1,158	0	1,158
Capital Projects	59,842	241,795	(181,953)
Total	\$898,877	\$832,156	\$66,721

Contrary to Ohio law an increased amended certificate should had been obtained to for all funds in 2002 and 2001 with the exception of the Debt Service Fund in 2002. Also Contrary to Ohio law, budgetary expenditures exceeded appropriation authority for all funds in 2002 and the Capital Project fund in 2001.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by 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 payment, 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.

**DEERFIELD TOWNSHIP
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

5. DEBT

Debt outstanding at December 31, 2002 was as follows:

	Principal	Interest Rate
General Obligation Bonds	\$243,200	4.75%

The debt is for the construction of a new Township Hall:

The Township issued bonds in the initial principal amount of \$247,000. The monies are received from the bank as the project is completed in stages. During 2002 the Township received \$111,925 and during 2001 received \$112,115, which is reflected on the financial statements. The remainder will be drawn in 2003. The amortization schedule will reflect the total amount of the loan.

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

	General Obligation Bonds
Year ending December 31:	
2003	15,652
2004	15,657
2005	15,653
2006	15,539
2007 – 2031	390,355
Total	\$452,856

6. RETIREMENT SYSTEMS

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS 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 2002 and 2001, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2002 and 2001. The Township has paid all contributions required through December 31, 2002

7. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions
Public official's liability

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**Auditor of State
Betty Montgomery**

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

Deerfield Township
Portage County
P.O. Box 186
Deerfield, Ohio 44411

To the Board of Trustees:

We have audited the accompanying financial statements of Deerfield Township (the Township) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated April 25, 2003. 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2002-41167-001 and 2002-41167-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 25, 2003.

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. However, we noted 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 April 25, 2003.

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



Betty Montgomery
Auditor of State

April 25, 2003

**DEERFIELD TOWNSHIP
PORTAGE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number	2002-41167-001
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Noncompliance Citation

Ohio Rev. Code Section 5705.41(B) states “No subdivision or taxing unit is to expend money unless it has been appropriated.”

Ohio Rev. Code Section 5705.36 (A)(5) The total appropriations made during a fiscal year from any fund must not exceed the amount contained in the certificate of estimated resources or the amended certificate of estimated resources which was certified prior to making the appropriation or supplemental appropriation.

The Township did not file a permanent appropriation measure for 2002. Therefore the Township did not receive a certificate of the County Auditor that the total appropriations from each fund do not exceed the official estimates of resources.

The expenditures in the following funds exceeded appropriations during calendar year 2001 and 2002.

	Total Appropriation	Total Disbursement	Amount Exceeded
Fiscal Year 2001			
Capital Project Fund	\$59,842	\$241,795	(\$181,953)
Fiscal Year 2002			
General Fund	\$200,000	212,035	(\$12,035)
Special Revenue Funds			
Gasoline Tax Fund	\$15,000	36,772	(\$21,772)
Road and Bridge Fund	\$20,000	28,855	(\$8,855)
Fire District Fund	\$20,000	48,638	(\$28,638)
Cemetery Fund	\$5,000	15,731	(\$10,731)
Capital Project Fund	\$0	75,725	(\$75,725)
Debt Service Fund	\$0	12,591	(\$12,591)

We recommend the Township Clerk deny payment request exceeding appropriations and that the Clerk request the Trustees to approve increase expenditure levels by increasing appropriations and amending estimated resources, if necessary.

Implementation of this recommendation may provide the necessary budgetary control the Board needs to have in place to ensure compliance with the above law.

Finding Number	2002-41167-002
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Noncompliance Citation

Ohio Revised Code 5705.36 (A) (1) states that on or about the first day of each fiscal year, the fiscal officer of each subdivision and other taxing unit shall certify to the County Auditor the total amount from all sources available for expenditures from each fund set up in the tax budget, with any balances that existed at the end of the preceding year.

Ohio Rev. Code Section 5705.36 (A) (3) States upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be greater than the amount included in an official certificate and the legislative authority intends to appropriate and expend the excess revenue, the fiscal officer shall certify the amount of the excess to the commission, and if the commission determines that the fiscal officer's certifications is reasonable, the commission shall certify an amended official certificate reflecting the excess.

An amended certificate for 2002 was not file or approved by the County Budget Commission until July 23, 2002 and 2001 was not file until January 31, 2001. Also during 2002 and 2001 actual receipts exceeded estimated receipts for each fund listed by the following amounts

	Estimated Receipts	Actual Receipts	Amount Exceeded
Fiscal Year 2001			
General Fund	\$102,094	\$258,015	\$155,921
Special Revenue Fund	\$185,122	\$ 219,678	\$34,556
Capital Project Fund	\$0	\$ 181,955	\$181,955
Fiscal Year 2002			
General Fund	\$113,252	\$181,151	\$67,899
Special Revenue Fund	\$188,969	\$225,928	\$36,959
Capital Project Fund	\$0	\$75,725	\$75,725

We recommend that the Township Clerk file timely amended certificates of estimated resources when it is determinable that actual resources will be significantly greater than the most recent certificate on file with the County Budget Commission, particularly if the Township intends to appropriate and expend the excess revenue.

Implementation of this recommendation may provide the necessary budgetary control the Board of Trustees needs to have in place to ensure compliance with the above law.



**Auditor of State
Betty Montgomery**

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DEERFIELD TOWNSHIP

PORTAGE 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 20, 2003**