



**Auditor of State
Betty Montgomery**

**BAINBRIDGE TOWNSHIP
GEAUGA COUNTY**

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**Auditor of State
Betty Montgomery**

Bainbridge Township
Geauga County
17826 Chillicothe Road
Chagrin Falls, Ohio 44023

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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Betty Montgomery
Auditor of State

September 12, 2006

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Bainbridge Township
Geauga County
17826 Chillicothe Road
Chagrin Falls, Ohio 44023

To the Board of Trustees:

We have audited the accompanying financial statements of Bainbridge Township, Geauga County, Ohio, (the Township) as of and for the years ended December 31, 2005 and December 31, 2004. 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 2005 and 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2005 and 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.

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In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2005 and 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, 2005 and December 31, 2004, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Bainbridge Township, Geauga County, Ohio, as of December 31, 2005 and December 31, 2004, 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 years ended December 31, 2005 and 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 September 12, 2006, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Betty Montgomery
Auditor of State

September 12, 2006

**BAINBRIDGE TOWNSHIP
GEAUGA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Governmental Fund Types				Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Non- Expendable Trust	
Cash Receipts:						
Local Taxes	\$221,363	\$5,943,134	\$357,350	\$0	\$0	\$6,521,847
Intergovernmental	957,634	771,942	0	0	0	1,729,576
Special Assessments	0	14,730	0	0	0	14,730
Charges for Services	0	59,572	0	0	0	59,572
Licenses, Permits, and Fees	74,083	0	0	0	0	74,083
Fines, Forfeitures, and Penalties	27,201	0	0	0	0	27,201
Interest	486,515	1,603	0	2,941	11	491,070
Miscellaneous	102,322	254,941	0	0	0	357,263
Total Cash Receipts	1,869,118	7,045,922	357,350	2,941	11	9,275,342
Cash Disbursements:						
Current:						
General Government	1,169,705	0	0	0	0	1,169,705
Public Safety	0	3,496,103	0	0	0	3,496,103
Public Works	20,833	2,310,323	0	0	0	2,331,156
Health	58,354	222	0	0	0	58,576
Conservation - Recreation	365,047	0	0	0	0	365,047
Debt Service:						
Redemption of Principal	0	0	180,000	0	0	180,000
Interest and Fiscal Charges	0	0	177,350	0	0	177,350
Capital Outlay	74,159	17,518	0	246,145	0	337,822
Total Cash Disbursements	1,688,098	5,824,166	357,350	246,145	0	8,115,759
Total Receipts Over/(Under) Disbursements	181,020	1,221,756	0	(243,204)	11	1,159,583
Other Financing Receipts and (Disbursements):						
Sale of Fixed Assets	1,100	0	0	0	0	1,100
Other Sources	36,874	0	0	0	0	36,874
Total Other Financing Receipts/(Disbursements)	37,974	0	0	0	0	37,974
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	218,994	1,221,756	0	(243,204)	11	1,197,557
Fund Cash Balances, January 1, 2005	9,706,017	2,246,491	119,485	425,062	2,103	12,499,158
Fund Cash Balances, December 31, 2005	\$9,925,011	\$3,468,247	\$119,485	\$181,858	\$2,114	\$13,696,715
Reserve for Encumbrances, December 31, 2005	\$53,213	\$662,733	\$0	\$0	\$0	\$715,946

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

**BAINBRIDGE TOWNSHIP
GEAUGA COUNTY**

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

	Governmental Fund Types					Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Fiduciary Funds	
Cash Receipts:						
Local Taxes	\$148,443	\$4,722,289	\$482,775	\$0	\$0	\$5,353,507
Intergovernmental	786,717	736,617	0	0	0	1,523,334
Special Assessments	0	21,425	0	0	0	21,425
Charges for Services	0	71,431	0	0	0	71,431
Licenses, Permits, and Fees	262,528	0	0	0	0	262,528
Fines, Forfeitures, and Penalties	29,816	0	0	0	0	29,816
Interest	482,068	1,656	0	5,476	3	489,203
Miscellaneous	82,755	100,231	0	0	0	182,986
Total Cash Receipts	1,792,327	5,653,649	482,775	5,476	3	7,934,230
Cash Disbursements:						
Current:						
General Government	1,005,926	0	0	0	0	1,005,926
Public Safety	52,023	3,373,543	0	0	0	3,425,566
Public Works	302,489	2,954,928	0	0	0	3,257,417
Health	57,284	2,486	0	0	0	59,770
Conservation - Recreation	2,276,715	0	0	0	0	2,276,715
Debt Service:						
Redemption of Principal	0	0	180,000	0	0	180,000
Interest and Fiscal Charges	0	0	183,290	0	0	183,290
Capital Outlay	348,187	34,553	0	2,613,047	0	2,995,787
Total Cash Disbursements	4,042,624	6,365,510	363,290	2,613,047	0	13,384,471
Total Receipts Over/(Under) Disbursements	(2,250,297)	(711,861)	119,485	(2,607,571)	3	(5,450,241)
Other Financing Receipts and (Disbursements):						
Sale of Fixed Assets	4,350	0	0	0	0	4,350
Advances-In	0	3,000	0	0	0	3,000
Advances-Out	(3,000)	0	0	0	0	(3,000)
Other Sources	20,632	0	0	0	0	20,632
Total Other Financing Receipts/(Disbursements)	21,982	3,000	0	0	0	24,982
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(2,228,315)	(708,861)	119,485	(2,607,571)	3	(5,425,259)
Fund Cash Balances, January 1, 2004	11,934,332	2,955,352	0	3,032,633	2,100	17,924,417
Fund Cash Balances, December 31, 2004	\$9,706,017	\$2,246,491	\$119,485	\$425,062	\$2,103	\$12,499,158
Reserve for Encumbrances, December 31, 2004	\$132,167	\$100,188	\$0	\$273,856	\$0	\$506,211

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

**BAINBRIDGE TOWNSHIP
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004**

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 Bainbridge Township, Geauga County, Ohio, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides general government services, including police and fire protection.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Township values U.S. Treasury Notes 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 reports all financial resources except those required to be accounted for in another fund.

**BAINBRIDGE TOWNSHIP
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

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

Police District Fund - This fund receives property tax money which is used to provide police protection to Township residents.

Special Fire Levy Fund - This fund receives property tax money which is used to operate the Township's fire department and emergency medical service.

3. Debt Service Fund

This fund is used to accumulate resources for the payment of bonds and note indebtedness. The Township had the following significant Debt Service Fund:

General Bond Retirement Fund – This fund receives property tax money which is used to retire debt issued for the construction of the police station.

4. Capital Project Fund

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township had the following significant Capital Project Fund:

Miscellaneous Capital Projects Fund – This fund received proceeds from the issuance of debt to pay for the construction of a new police station.

5. Fiduciary Funds (Trust and Agency Funds)

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant Fiduciary Fund:

Cemetery Bequest Fund – This fund receives interest which is used for the beautification and maintenance of the Township's cemetery.

**BAINBRIDGE TOWNSHIP
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(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, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. 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 2005 and 2004 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.

G. Unpaid Vacation and Sick 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 liabilities under the basis of accounting used by the Township.

**BAINBRIDGE TOWNSHIP
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

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:

	2005	2004
Demand deposits	<u>\$159,825</u>	<u>\$200,052</u>
Total deposits	<u>159,825</u>	<u>200,052</u>
U.S. Treasury Notes	9,414,759	10,122,663
STAR Ohio	2,938,046	1,241,071
Repurchase agreement	320,436	920,443
Money market mutual fund	863,649	14,929
Total investments	<u>13,536,890</u>	<u>12,299,106</u>
Total deposits and investments	<u><u>\$13,696,715</u></u>	<u><u>\$12,499,158</u></u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

Investments: U.S. Treasury Notes are held in book-entry form by the Federal Reserve, in the name of the Township's financial institution. The financial institution maintains records identifying the Township as owner of these securities. A financial institution's trust department holds the Township's repurchase agreement in book-entry form in the Township's name. Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2005 and December 31, 2004 follows:

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$986,317	\$1,907,092	\$920,775
Special Revenue	5,836,834	7,045,922	1,209,088
Debt Service	357,350	357,350	0
Capital Projects	150,000	2,941	(147,059)
Fiduciary	0	11	11
Total	<u><u>\$7,330,501</u></u>	<u><u>\$9,313,316</u></u>	<u><u>\$1,982,815</u></u>

**BAINBRIDGE TOWNSHIP
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$5,709,146	\$1,741,311	\$3,967,835
Special Revenue	8,203,009	6,486,899	1,716,110
Debt Service	357,350	357,350	0
Capital Projects	848,919	246,145	602,774
Fiduciary	0	0	0
Total	\$15,118,424	\$8,831,705	\$6,286,719

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$941,015	\$1,817,309	\$876,294
Special Revenue	5,673,862	5,656,649	(17,213)
Debt Service	363,290	482,775	119,485
Capital Projects	0	5,476	5,476
Fiduciary	0	3	3
Total	\$6,978,167	\$7,962,212	\$984,045

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$6,256,005	\$4,177,791	\$2,078,214
Special Revenue	8,619,308	6,465,699	2,153,609
Debt Service	363,290	363,290	0
Capital Projects	3,177,687	2,886,903	290,784
Fiduciary	0	0	0
Total	\$18,416,290	\$13,893,683	\$4,522,607

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.

**BAINBRIDGE TOWNSHIP
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

4. PROPERTY TAX (Continued)

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, 2005 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Bonds	\$4,540,000	3.30% - 4.375%
Total	<u>\$4,540,000</u>	

The general obligation bonds were issued to finance the construction of a new police station. The bonds are collateralized solely by the Township's taxing authority.

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

Year ending December 31:	<u>General Obligation Bonds</u>
2006	\$356,410
2007	355,305
2008	354,035
2009	352,600
2010	351,000
2011-2015	1,771,275
2016-2020	1,799,877
2021-2023	<u>1,093,348</u>
Total	<u>\$6,433,850</u>

6. RETIREMENT SYSTEMS

The Township's law enforcement officers, some firefighters, and other employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 8.5 percent of their gross salaries. The Township contributed an amount equaling 13.55 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2005.

**BAINBRIDGE TOWNSHIP
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

6. RETIREMENT SYSTEMS (Continued)

Effective August 3, 1992, new part-time Township fire-fighters are no longer covered by OPERS and must contribute to social security. The Township liability is 6.2 percent of wages paid.

7. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

The Township also provides health, dental, and life insurance to full-time employees through a private carrier.

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Bainbridge Township
Geauga County
17826 Chillicothe Road
Chagrin Falls, Ohio 44023

To the Board of Trustees:

We have audited the financial statements of Bainbridge Township, Geauga County, Ohio, (the Township) as of and for the years ended December 31, 2005 and December 31, 2004, and have issued our report thereon dated September 12, 2006, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We 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 September 12, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the Township's management dated September 12, 2006, we reported other matters related to noncompliance we deemed immaterial.

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

We intend this report solely for the information and use of management, and the Board of Trustees. It is not intended for anyone other than these specified parties.

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

Betty Montgomery
Auditor of State

September 12, 2006



**Auditor of State
Betty Montgomery**

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BAINBRIDGE TOWNSHIP

GEAUGA 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
OCTOBER 19, 2006**