



Mary Taylor, CPA
Auditor of State

AMERICAN TOWNSHIP
ALLEN COUNTY

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Mary Taylor, CPA
Auditor of State

American Township
Allen County
105 West Main Street
Elida, Ohio 45807

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 an 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 adverse 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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

June 3, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

American Township
Allen County
105 West Main Street
Elida, Ohio 45807

To the Board of Trustees:

We have audited the accompanying financial statements of American Township, Allen County, (the Township), as of and for the years ended December 31, 2009 and 2008. 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.

Instead of the combined funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. 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 GAAP presentation requirements. The Auditor of State permits, but does not require Townships to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. 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 years ended December 31, 2009 and 2008, 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, 2009 and 2008, 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 American Township, Allen County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 June 3, 2010, 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.



Mary Taylor, CPA
Auditor of State

June 3, 2010

**AMERICAN TOWNSHIP
ALLEN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

| | <u>Governmental Fund Types</u> | | | Totals (Memorandum Only) |
|---|--------------------------------|----------------------------|-----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | |
| Cash Receipts: | | | | |
| Property and Other Local Taxes | \$111,775 | \$2,211,890 | | \$2,323,665 |
| Charges for Services | | 463,463 | | 463,463 |
| Licenses, Permits, and Fees | 195,878 | 14,881 | | 210,759 |
| Fines and Forfeitures | 7,939 | 75 | | 8,014 |
| Intergovernmental | 521,647 | 428,992 | | 950,639 |
| Special Assessments | 3,486 | 5,265 | | 8,751 |
| Earnings on Investments | 11,245 | 1,953 | | 13,198 |
| Miscellaneous | 7,485 | 94,784 | | 102,269 |
| Total Cash Receipts | <u>859,455</u> | <u>3,221,303</u> | | <u>4,080,758</u> |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 436,305 | | | 436,305 |
| Public Safety | 203,729 | 2,324,640 | | 2,528,369 |
| Public Works | | 459,770 | | 459,770 |
| Health | 71,200 | 18,792 | | 89,992 |
| Capital Outlay | 35,754 | 555,060 | | 590,814 |
| Total Cash Disbursements | <u>746,988</u> | <u>3,358,262</u> | | <u>4,105,250</u> |
| Total Receipts Over/(Under) Disbursements | 112,467 | (136,959) | | (24,492) |
| Fund Cash Balances, January 1 | <u>699,917</u> | <u>2,118,507</u> | <u>\$87</u> | <u>2,818,511</u> |
| Fund Cash Balances, December 31 | <u>812,384</u> | <u>1,981,548</u> | <u>87</u> | <u>2,794,019</u> |
| Reserve for Encumbrances, December 31 | <u>\$82,319</u> | <u>\$404,144</u> | <u>\$0</u> | <u>\$486,463</u> |

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

**AMERICAN TOWNSHIP
ALLEN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

| | <u>Governmental Fund Types</u> | | | Totals (Memorandum Only) |
|---|--------------------------------|----------------------------|-----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | |
| Cash Receipts: | | | | |
| Property and Other Local Taxes | \$109,701 | \$2,063,872 | | \$2,173,573 |
| Charges for Services | | 496,152 | | 496,152 |
| Licenses, Permits, and Fees | 197,457 | 15,849 | | 213,306 |
| Fines and Forfeitures | 3,315 | 360 | | 3,675 |
| Intergovernmental | 715,647 | 614,013 | \$76,207 | 1,405,867 |
| Special Assessments | 5,024 | 5,876 | | 10,900 |
| Earnings on Investments | 40,088 | 6,917 | | 47,005 |
| Miscellaneous | 12,481 | 124,766 | | 137,247 |
| Total Cash Receipts | <u>1,083,713</u> | <u>3,327,805</u> | | <u>4,487,725</u> |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 423,715 | | | 423,715 |
| Public Safety | 173,815 | 2,187,062 | | 2,360,877 |
| Public Works | | 536,842 | | 536,842 |
| Health | 70,384 | 24,896 | | 95,280 |
| Capital Outlay | 4,311 | 10,869 | 76,207 | 91,387 |
| Total Cash Disbursements | <u>672,225</u> | <u>2,759,669</u> | | <u>3,508,101</u> |
| Total Receipts Over/(Under) Disbursements | 411,488 | 568,136 | | 979,624 |
| Fund Cash Balances, January 1 | <u>288,429</u> | <u>1,550,371</u> | <u>87</u> | <u>1,838,887</u> |
| Fund Cash Balances, December 31 | <u>699,917</u> | <u>2,118,507</u> | <u>87</u> | <u>2,818,511</u> |
| Reserve for Encumbrances, December 31 | <u>\$42,739</u> | <u>\$65,611</u> | <u>\$0</u> | <u>\$108,350</u> |

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

**AMERICAN TOWNSHIP
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

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 American Township, Allen 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, police protection, and emergency medical services.

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

B. Accounting Basis

These financial statements follow the accounting basis 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 certificates of deposit at cost.

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.

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than 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.

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

**AMERICAN TOWNSHIP
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cemetery Fund – This fund receives revenue from the sale of cemetery lots and burials. The Township maintains two active cemeteries.

Fire District Fund – This fund receives property tax money for providing fire protection for the Township and maintaining fire hydrants, and fire equipment.

Emergency Medical Services Fund (EMS) – This fund receives property tax money for providing EMS for the Township and maintaining EMS equipment and vehicles.

3. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects. The Township had the following significant capital project fund during 2008:

Issue II Fund - The Township received a grant from the State of Ohio to repair roadways.

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. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2009 and 2008 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. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**AMERICAN TOWNSHIP
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township maintains a cash and investments 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:

| | 2009 | 2008 |
|-------------------------|-------------|-------------|
| Demand deposits | \$2,394,019 | \$2,418,511 |
| Certificates of deposit | 400,000 | 400,000 |
| Total deposits | \$2,794,019 | \$2,818,511 |

Deposits: Deposits are insured by the Federal Depository Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Township; or collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2009 and December 31, 2008 follows:

2009 Budgeted vs. Actual Receipts

| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
|------------------|--------------------------|------------------------|-----------------|
| General | \$ 560,900 | \$ 859,455 | \$298,555 |
| Special Revenue | 2,903,200 | 3,221,303 | 318,103 |
| Total | \$3,464,100 | \$4,080,758 | \$616,658 |

2009 Budgeted vs. Actual Budgetary Basis Expenditures

| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
|------------------|--------------------------------|-------------------------------|-----------------|
| General | \$1,214,600 | \$ 829,307 | \$ 385,293 |
| Special Revenue | 4,951,590 | 3,762,406 | 1,189,184 |
| Total | \$6,166,190 | \$4,591,713 | \$1,574,477 |

2008 Budgeted vs. Actual Receipts

| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
|------------------|--------------------------|------------------------|-----------------|
| General | \$ 599,400 | \$1,083,713 | \$484,313 |
| Special Revenue | 2,813,475 | 3,327,805 | 514,330 |
| Capital Projects | 76,207 | 76,207 | |
| Total | \$3,489,082 | \$4,487,725 | \$998,643 |

2008 Budgeted vs. Actual Budgetary Basis Expenditures

| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
|------------------|--------------------------------|-------------------------------|-----------------|
| General | \$ 833,321 | \$ 714,964 | \$ 118,357 |
| Special Revenue | 4,296,800 | 2,825,280 | 1,471,520 |
| Capital Projects | 76,207 | 76,207 | |
| Total | \$5,206,328 | \$3,616,451 | \$1,589,877 |

**AMERICAN TOWNSHIP
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax 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.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each June 3.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

5. RETIREMENT SYSTEMS

The Township's certified fire fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OP&F participants contributed 10 percent of their wages. For 2009 and 2008, the Township contributed to OP&F an amount equal to 24 percent of full-time fire fighters' wages. For 2009 and 2008, OPERS members contributed 10 percent of their gross salaries and the Township contributed an amount equaling 14 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2009.

6. RISK MANAGEMENT

The Township has obtained commercial insurance for comprehensive property and general liability; vehicles; and errors and omissions.

7. CONTRACTUAL COMMITMENTS

The Township had the following contractual commitments as of December 31, 2009:

| <u>Contractor</u> | <u>Project</u> | <u>Amount Outstanding</u> |
|-----------------------|----------------|-------------------------------|
| United Fire apparatus | Fire Engine | \$404,926 |



Mary Taylor, CPA

Auditor of State

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

American Township
Allen County
105 West Main Street
Elida, Ohio 45807

To the Board of Trustees:

We have audited the financial statements of American Township, Allen County, (the Township), as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated June 3, 2010, wherein we noted the Township prepared its financial statements using 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. 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 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 as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings, we identified a certain deficiency in internal control over financial reporting that we consider a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect, and timely correct misstatements. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented or detected and timely corrected. We consider Finding 2009-002 described in the accompanying schedule of findings to be a material weakness.

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 matter that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2009-001.

We did note certain matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated June 3, 2010.

We intend this report solely for the information and use of the management, Board of Trustees and others within the Township. We intend it for no one other than these specified parties.

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

Mary Taylor, CPA
Auditor of State

June 3, 2010

**AMERICAN TOWNSHIP
ALLEN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008**

| |
|---|
| 1. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS |
|---|

FINDING NUMBER 2009-001

FINDING REPAID UNDER AUDIT

Through an oversight, Mr. Keith Brickner, Deputy Chief, was reimbursed twice for meals in the amounts of \$51, \$42, \$46, and \$70 resulting in an overpayment of \$209, paid to him on Check Number 42639 on August 11, 2008.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Keith Brickner, Deputy Chief, in the amount of \$209, and in favor of American Township treasury (Fire District Fund).

The finding was repaid in the amount of \$209 on October 2, 2009, Receipt No. 911-2009, and deposited on the same day.

FINDING NUMBER 2009-002

Material Weakness – Classification of Revenues and Expenditures

All transactions were posted to the general ledger; however, not all transactions were posted to the correct line item accounts. The following items were not properly posted during 2009 and 2008:

- 2009 tangible personal property tax reimbursements were posted as property tax revenues in the Fire Levy, Emergency Services Levy and Road and Bridge Funds in the amounts of \$140,515; \$112,412 and \$26,065, respectively, rather than as intergovernmental revenue;
- 2009 commercial activity tax was posted as property taxes in the general fund in the amount of \$8,431 rather than as intergovernmental revenue;
- A 2009 Emergency Management Agency grant in the amount of \$45,000 was posted as other income rather than intergovernmental revenue;
- A 2008 gasoline tax payment was posted to the General Fund in the amount of \$9,175 rather than to the Gasoline Tax Fund.
- 2008 manufactured home homestead and rollback receipts were posted to the general fund rather than proportionately to the Fire Levy, Emergency Services Levy and Road and Bridge Funds in the amounts of \$992; \$330 and \$1,013, respectively,
- 2008 Issue II funds, in the amount of \$76,207 that were received and disbursed by Allen County on behalf of the Township had not been reported as a revenue and expenditure;
- 2008 tangible personal property tax reimbursements were posted as property taxes to the Fire Levy, Emergency Services Levy and Road and Bridge Funds in the amounts of \$149,066; \$134,456 and \$33,882, respectively, rather than as intergovernmental revenue;

FINDING NUMBER 2009-002
(Continued)

- 2008 commercial activity tax was posted as property taxes in the general fund in the amount of \$11,353 rather than as intergovernmental revenue;
- 2008 homestead and rollback receipts, in the amount of \$116,120 were posted as property taxes in the General Fund rather than as intergovernmental revenue.

The failure to properly post receipts and disbursements could result in a material misstatement of the reported revenue and expenditures line items. The accompanying financial statements include the tangible personal property tax reimbursement, the Emergency Management Agency grant and the homestead and rollback adjustments to favorably state the Township's revenue and expenditure activity for 2009 and 2008.

The Township should utilize the UAN Chart of Accounts to determine which account code best represents the revenue and expenditure transaction.

Official's Response:

Officials did not respond to these findings.

**AMERICAN TOWNSHIP
ALLEN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009 AND 2008**

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i> |
|----------------|---|------------------|--|
| 2007-001 | Proper classification of receipts in annual financial report. | No | Repeated as finding 2009-002 |



Mary Taylor, CPA
Auditor of State

AMERICAN TOWNSHIP

ALLEN 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
JULY 8, 2010**