

**BEAVERCREEK TOWNSHIP**

**GREENE COUNTY, OHIO**

**BIENNIAL AUDIT**

**JANUARY 1, 2002 - DECEMBER 31, 2003**







**Auditor of State  
Betty Montgomery**

Board of Trustees  
Beavercreek Township  
1981 Dayton-Xenia Road  
Beavercreek, Ohio 45434

We have reviewed the Independent Auditor's Report of Beavercreek Township, Greene County, prepared by Kennedy, Cottrell & Associates LLC, for the audit period January 1, 2002 to December 31, 2003. 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.

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. Beavercreek Township, Greene County is responsible for compliance with these laws and regulations.

*Betty Montgomery*

BETTY MONTGOMERY  
Auditor of State

August 11, 2004

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**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**January 1, 2002 to December 31, 2003**

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**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**ELECTED OFFICIALS  
AS OF DECEMBER 31, 2003**

<b><u>Name</u></b>	<b><u>Title</u></b>	<b><u>Term Expires</u></b>
John Deal	Trustee	12/31/2005
Carol Graff	Trustee	12/31/2005
Richard Little	Trustee	12/31/2003
Judith Zembo	Clerk	03/31/2004

**Legal Counsel:**

Alan Anderson  
Wead, Anderson, Phipps & Aultman  
53 W. Main Street  
Xenia, Ohio 45385

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**INDEX OF FUNDS**

GOVERNMENTAL FUND TYPES:

General Fund:

General Fund

Special Revenue Funds:

Motor Vehicle License Tax  
Gasoline Tax  
Road and Bridge  
Cemetery  
Police  
Fire  
Permissive Motor Vehicle License Tax  
FEMA Grant  
EMS Medic Service

Capital Project Funds:

Maintenance Building  
Building Expansion  
Library Expansion  
Improvement of Parks  
Land Acquisition  
Ladder Truck  
New Fire Station  
Ohio Public Works Grant  
Refurbish Ladder Truck  
Ohio Public Works/Koogler

FIDUCIARY FUND TYPE:

Non-expendable Trust

Cemetery Bequest



## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Beavercreek Township  
1981 Dayton-Xenia Road  
Beavercreek, Ohio 45434

We have audited the accompanying financial statements of Beavercreek Township, Greene County, Ohio (the Township) as of and for the years ended December 31, 2002 and 2003. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 described in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Ohio 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 Beavercreek Township, Greene County, as of December 31, 2002 and 2003, 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 June 9, 2004, 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. The 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.

This report is intended solely for the information and use of the officials authorized to receive this report under Section 117.26, of the Ohio Revised Code, and is not intended to be and should not be used by anyone other than those specified parties.

*Kennedy, Cottrell + Associates LLC*

Kennedy, Cottrell + Associates  
June 9, 2004

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES – ALL GOVERNMENTAL FUNDS –  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	(Memorandum Only)
Cash Receipts:				
Property Taxes	\$ 560,174	\$ 5,159,181	\$ -	\$ 5,719,355
Charges for Services	-	1,033,371	-	1,033,371
Permits and Fees	21,585	11,663	-	33,248
Fines and Forfeitures	990	-	-	990
Intergovernmental	323,476	864,589	-	1,188,065
Earnings on Investments	53,842	-	31,492	85,334
Miscellaneous	193,391	167,325	-	360,716
	<u>1,153,458</u>	<u>7,236,129</u>	<u>31,492</u>	<u>8,421,079</u>
Total Cash Receipts				
Cash Disbursements:				
General Government	851,742	95,454	-	947,196
Public Safety	-	5,876,647	-	5,876,647
Public Works	-	551,254	-	551,254
Health	-	27,301	-	27,301
Conservation/Recreation	63,005	-	-	63,005
Capital Outlay	10,103	20,724	1,392,711	1,423,538
	<u>924,850</u>	<u>6,571,380</u>	<u>1,392,711</u>	<u>8,888,941</u>
Total Cash Disbursements				
Total Receipts Over/(Under)				
Disbursements	<u>228,608</u>	<u>664,749</u>	<u>(1,361,219)</u>	<u>(467,862)</u>
Other Financing Sources/(Uses)				
Transfers-In	1,017,052	-	2,593,394	3,610,446
Transfers-Out	<u>(1,598,143)</u>	<u>(889,651)</u>	<u>(1,122,652)</u>	<u>(3,610,446)</u>
Total Other Financing Sources/(Uses)	<u>(581,091)</u>	<u>(889,651)</u>	<u>1,470,742</u>	<u>-</u>
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing (Uses)	(352,483)	(224,902)	109,523	(467,862)
Fund Cash Balances, January 1, 2003	<u>1,177,814</u>	<u>3,239,661</u>	<u>4,232,070</u>	<u>8,649,545</u>
Fund Cash Balances, December 31, 2003	<u>\$ 825,331</u>	<u>\$ 3,014,759</u>	<u>\$ 4,341,593</u>	<u>\$ 8,181,683</u>
Reserve for Encumbrances, December 31 2003	<u>\$ 203,380</u>	<u>\$ 263,431</u>	<u>\$ 3,571,522</u>	<u>\$ 4,038,333</u>

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

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
CHANGE IN FUND CASH BALANCE – NON-EXPENDABLE TRUST  
FUND FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Non-Expendable Trust</u>
Operating Cash Receipts	\$ 152
Operating Cash Disbursements	<u>152</u>
Operating Income	-
Fund Cash Balance, January 1, 2003	<u>5,024</u>
Fund Cash Balance, December 31, 2003	<u><u>\$5,024</u></u>

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

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES – ALL GOVERNMENTAL FUNDS –  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	(Memorandum Only)
Cash Receipts:				
Property Taxes	\$ 509,445	\$ 5,470,335	\$ -	\$ 5,979,780
Charges for Services	-	1,154,502	-	1,154,502
Permits and Fees	51,993	16,687	-	68,680
Fines and Forfeitures	3,461	-	-	3,461
Intergovernmental	4,039,950	859,642	-	4,899,592
Earnings on Investments	68,983	1,343	42,386	112,712
Miscellaneous	252,721	138,017	-	390,738
	<u>4,926,553</u>	<u>7,640,526</u>	<u>42,386</u>	<u>12,609,465</u>
Total Cash Receipts				
Cash Disbursements:				
General Government	814,032	66,266	-	880,298
Public Safety	-	6,273,941	-	6,273,941
Public Works	-	509,502	-	509,502
Health	-	18,686	-	18,686
Conservation/Recreation	107,036	-	-	107,036
Capital Outlay	-	322,209	976,462	1,298,671
	<u>921,068</u>	<u>7,190,604</u>	<u>976,462</u>	<u>9,088,134</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>4,005,485</u>	<u>449,922</u>	<u>(934,076)</u>	<u>3,521,331</u>
Other Financing Sources/(Uses)				
Transfers-In	-	133,385	3,557,980	3,691,365
Transfers-Out	<u>(3,357,980)</u>	<u>(200,000)</u>	<u>(133,385)</u>	<u>(3,691,365)</u>
Total Other Financing Sources/(Uses)	<u>(3,357,980)</u>	<u>(66,615)</u>	<u>3,424,595</u>	<u>-</u>
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing (Uses)	647,505	383,307	2,490,519	3,521,331
Fund Cash Balances, January 1, 2002	<u>530,309</u>	<u>2,856,354</u>	<u>1,741,551</u>	<u>5,128,214</u>
Fund Cash Balances, December 31, 2002	<u>\$ 1,177,814</u>	<u>\$ 3,239,661</u>	<u>\$ 4,232,070</u>	<u>\$ 8,649,545</u>
Reserve for Encumbrances, December 31, 2002	<u>\$ 66,988</u>	<u>\$ -</u>	<u>\$ 535,054</u>	<u>\$ 602,042</u>

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

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
CHANGE IN FUND CASH BALANCE – NON-EXPENDABLE TRUST  
FUND FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Non-Expendable Trust</u>
Operating Cash Receipts	\$ 177
Operating Cash Disbursements	<u>177</u>
Operating Income	-
Fund Cash Balance, January 1, 2002	<u>5,024</u>
Fund Cash Balance, December 31, 2002	<u><u>\$5,024</u></u>

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

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002**

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

Beavercreek Township, Greene 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 general governmental services, including road maintenance, cemetery maintenance, zoning, 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 were prepared on the basis of accounting prescribed or permitted by the Ohio 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 a payment is made 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**

Certificates of deposit are valued 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:

**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.

**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:

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

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

Fire Fund - This fund receives property tax money to provide fire protection and emergency services to Township residents.

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002**

Police Fund – This fund receives local property tax money to provide police protection and security to Township residents.

**Capital Project Funds**

The Township used these fund types to account for acquisitions of equipment and construction of facilities.

**Non-Expendable Trust Fund**

Trust 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 non-expendable trust fund. The Township had the following non-expendable trust fund:

Cemetery Bequest Fund – Amounts donated are maintained in perpetuity. Investment earnings are used for grave upkeep as specified by the donor.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**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 appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year-end.

**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.

**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 2003 and 2002 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 liabilities under the Township's basis of accounting.

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002**

**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>2003</u>	<u>2002</u>
Depository Balance	\$8,176,659	\$8,644,521
Certificates of Deposit	<u>5,024</u>	<u>5,024</u>
Total Cash and Investments	<u>\$8,181,683</u>	<u>\$8,649,545</u>

The bank balances at December 31, were \$8,344,037, in 2003, and \$8,751,552, in 2002. Deposits are either (1) insured by the Federal Depository Insurance Corporation or (2) collateralized up to \$5,000,000, by the financial institution's public entity deposit collateral pool.

**3. Budgetary Activity**

Budgetary activity for the years ending December 31, 2003 and 2002 were as follows:

**2003 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$734,870	\$ 2,170,510	\$1,435,640
Special Revenue	6,686,500	7,236,129	549,629
Capital Projects	205,300	2,624,886	2,419,586
Fiduciary	<u>260</u>	<u>152</u>	<u>(108)</u>
Total	<u>\$7,626,930</u>	<u>\$12,031,677</u>	<u>\$4,404,747</u>

**2003 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 1,910,538	\$ 2,726,373	\$ (815,835)
Special Revenue	9,935,764	7,724,462	2,211,302
Capital Projects	4,437,371	6,086,885	(1,649,514)
Fiduciary	<u>5,177</u>	<u>152</u>	<u>5,025</u>
Total	<u>\$16,288,850</u>	<u>\$16,537,872</u>	<u>\$ (249,022)</u>

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002**

**2002 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 4,689,157	\$ 4,926,553	\$ 237,378
Special Revenue	6,781,628	7,773,911	992,283
Capital Projects	425,000	3,600,366	3,175,366
Fiduciary	<u>280</u>	<u>177</u>	<u>(103)</u>
Total	<u>\$11,896,065</u>	<u>\$16,301,007</u>	<u>\$4,404,942</u>

**2002 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 5,433,484	\$ 4,346,036	\$1,087,448
Special Revenue	10,188,593	7,390,604	2,797,989
Capital Projects	1,632,160	1,644,900	(12,740)
Fiduciary	<u>5,304</u>	<u>177</u>	<u>5,127</u>
Total	<u>\$17,259,541</u>	<u>\$13,381,717</u>	<u>\$3,877,824</u>

**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 January 20. If the property owner elects to make semiannual payment, the first half is due January 20. 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.

**BEAVERCREEK TOWNSHIP  
GREENE COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002**

**5. Retirement Systems**

The Township's certified firefighters belong to the Ohio Police and Fire Disability and Pension Fund (OPFDPF). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. OPFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including post-retirement 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 2003 and 2002, OPFDPF contributions for participating employees were 10% of their wages. The Township contributed this amount on behalf of the employees. The Township also contributed an amount equal to 24% of their wages. For 2003 and 2002, PERS members contributed an amount equal to 8.5% of their wages. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all required contributions through December 31, 2003.

**6. Risk Management**

The Township has obtained commercial insurance for the following risks:

- Commercial Umbrella Liability Policy Declarations– General, Automobile, Employee Benefit, Employer
- Property, General Liability, Crime, Auto, Contractors Equipment, General Floater, Signs
- Business Auto Coverage

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



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND  
ON INTERNAL CONTROL REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

Board of Trustees  
Beavercreek Township  
1981 Dayton-Xenia Road  
Beavercreek, Ohio 45434

We have audited the financial statements of Beavercreek Township, Greene County, Ohio (the Township) as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated June 9, 2004. 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 and regulations, 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted other immaterial matters involving compliance that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated June 9, 2004.

**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 June 9, 2004.

This report is intended solely for the information and use of the officials authorized to receive this report under Section 117.26 of the Ohio Revised Code, and is not intended to be and should not be used by anyone other than those specified parties.

*Kennedy, Cottrell + Associates LLC*

Kennedy, Cottrell + Associates  
June 9, 2004



**Auditor of State  
Betty Montgomery**

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Columbus, Ohio 43216-1140

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800-282-0370

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**BEAVERCREEK TOWNSHIP**

**GREENE 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  
AUGUST 24, 2004**