



**Auditor of State
Betty Montgomery**

**WEST TOWNSHIP
COLUMBIANA COUNTY**

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**Auditor of State
Betty Montgomery**

West Township
Columbiana County
7195 12th Street
Minerva, Ohio 44657

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

June 21, 2006

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

West Township
Columbiana County
7195 12th Street
Minerva, Ohio 44657

To the Board of Trustees:

We have audited the accompanying financial statements of West Township, Columbiana County, (the Township) as of and for the years ended December 31, 2005 and 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 years ended December 31, 2005 and 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 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 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 of West Township, Columbiana County, as of December 31, 2005 and 2004, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 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

June 21, 2006

**WEST TOWNSHIP
COLUMBIANA COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$58,146	\$307,072	\$365,218
Intergovernmental	177,496	205,531	383,027
Special Assessments		3,992	3,992
Licenses, Permits, and Fees		11,444	11,444
Other Revenue	343	10,662	11,005
Earnings on Investments	6,498	404	6,902
	<u>242,483</u>	<u>539,105</u>	<u>781,588</u>
Total Cash Receipts			
	<u>242,483</u>	<u>539,105</u>	<u>781,588</u>
Cash Disbursements:			
Current:			
General Government	99,144	13	99,157
Public Safety		116,423	116,423
Public Works	27,826	391,702	419,528
Health	8,541	19,356	27,897
Debt Service:			
Redemption of Principal		12,294	12,294
Interest and Fiscal Charges		2,534	2,534
Capital Outlay	20,515	22,000	42,515
	<u>156,026</u>	<u>564,322</u>	<u>720,348</u>
Total Cash Disbursements			
	<u>156,026</u>	<u>564,322</u>	<u>720,348</u>
Total Receipts Over/(Under) Disbursements	<u>86,457</u>	<u>(25,217)</u>	<u>61,240</u>
Other Financing Receipts and (Disbursements):			
Other Sources	6,126	63,949	70,075
Other Uses		(70,061)	(70,061)
	<u>6,126</u>	<u>(6,112)</u>	<u>14</u>
Total Other Financing Receipts/(Disbursements)			
	<u>6,126</u>	<u>(6,112)</u>	<u>14</u>
Excess of Cash Receipts and Other Financing Receipts Over/ (Under) Cash Disbursements and Other Financing Disbursements	<u>92,583</u>	<u>(31,329)</u>	<u>61,254</u>
Fund Cash Balances, January 1	<u>46,093</u>	<u>323,059</u>	<u>369,152</u>
Fund Cash Balances, December 31	<u><u>\$138,676</u></u>	<u><u>\$291,730</u></u>	<u><u>\$430,406</u></u>
Reserve for Encumbrances, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

WEST TOWNSHIP
COLUMBIANA COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Non expendable Trust</u>
Cash Receipts:	
Earnings on Investments	<u>670</u>
Total Cash Receipts	<u>670</u>
Cash Disbursements:	
Current:	
Supplies & Materials	<u>1,120</u>
Total Cash Disbursements	<u>1,120</u>
Total Receipts (Under) Disbursements	<u>(450)</u>
Fund Cash Balances, January 1	<u>26,899</u>
Fund Cash Balances, December 31	<u><u>\$26,449</u></u>

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

**WEST TOWNSHIP
COLUMBIANA COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$53,661	\$290,292	\$343,953
Intergovernmental	88,457	132,850	221,307
Special Assessments			
Charges for Services			
Licenses, Permits, and Fees		12,595	12,595
Special Assessments		4,274	4,274
Earnings on Investments	4,470	200	4,670
Miscellaneous			
Other Revenue	5,314	21,515	26,829
	<u>151,902</u>	<u>461,726</u>	<u>613,628</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
General Government	99,725	26	99,751
Public Safety		41,478	41,478
Public Works	20,656	376,172	396,828
Health	8,617	20,481	29,098
Human Services			
Conservation - Recreation			
Miscellaneous			
Debt Service:			
Redemption of Principal			
Interest and Fiscal Charges			
Capital Outlay	3,000	133,821	136,821
	<u>131,998</u>	<u>571,978</u>	<u>703,976</u>
Total Cash Disbursements			
Total Receipts Over/(Under) Disbursements	19,904	(110,252)	(90,348)
Other Financing Receipts and (Disbursements):			
Proceeds from Sale of Public Debt:			
Sale of Bonds			
Sale of Notes		52,000	52,000
Sale of Fixed Assets		11,183	11,183
Other Sources	8,374	10,219	18,593
Other Uses		(18,533)	(18,533)
	<u>8,374</u>	<u>54,869</u>	<u>63,243</u>
Total Other Financing Receipts/(Disbursements)			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	28,278	(55,383)	(27,105)
Fund Cash Balances, January 1	<u>17,815</u>	<u>378,442</u>	<u>396,257</u>
Fund Cash Balances, December 31	<u>\$46,093</u>	<u>\$323,059</u>	<u>\$369,152</u>

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

**WEST TOWNSHIP
COLUMBIANA COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Non expendable Trust</u>
Cash Receipts:	
Earnings on Investments	<u>337</u>
Total Cash Receipts	<u>337</u>
Cash Disbursements:	
Current:	
Supplies & Materials	<u>175</u>
Total Cash Disbursements	<u>175</u>
Total Receipts Over Disbursements	<u>162</u>
Fund Cash Balances, January 1	<u>26,737</u>
Fund Cash Balances, December 31	<u><u>\$26,899</u></u>

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

**WEST TOWNSHIP
COLUMBIANA 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 the West Township, Columbiana County, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides general governmental services including road and bridge and cemetery maintenance. The Township contracts with the Minerva Volunteer Fire Department, Hanoverton Volunteer Fire Department and Homeworth Volunteer Fire Department to provide fire protection 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 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 maintains an interest bearing checking account used by all funds. No other investments are held by the Township. 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:

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 from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Fund:

Fire Fund- This fund receives property tax money for the contracting of fire protection services.

**WEST TOWNSHIP
COLUMBIANA COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fiduciary Funds (Nonexpendable Fund)

These funds are used to account for resources restricted by legally binding trust agreements. The Township had the following fiduciary fund:

Cemetery Trust Fund – This fund is classified as a nonexpendable trust fund. Interest from the trust is used for the maintenance of the cemetery. The Township has two separate trusts set up for the same purpose.

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve 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.

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances at year end are cancelled and reappropriated in the subsequent year.

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. 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.

**WEST TOWNSHIP
COLUMBIANA 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 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:

	2005	2004
Demand Deposits	226,311	205,980
Investments	230,545	190,071
Total deposits	\$456,856	\$396,051

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

3. BUDGETARY ACTIVITY

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

2005 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$243,410	\$248,609	\$5,199
Special Revenue	530,059	603,054	72,995
Trust	611	670	59
Total	\$774,080	\$852,333	\$78,253

2005 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$285,816	\$156,026	\$129,790
Special Revenue	754,155	634,383	119,772
Trust	1,452	1,120	332
Total	\$1,041,423	\$791,529	\$249,894

2004 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$136,335	\$160,276	\$23,941
Special Revenue	492,549	535,128	42,579
Trust	321	337	16
Total	\$629,205	\$695,741	\$66,536

**WEST TOWNSHIP
COLUMBIANA COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$173,686	\$131,998	\$41,688
Special Revenue	745,356	590,511	154,845
Trust	1,002	175	827
Total	\$920,044	\$722,684	\$197,360

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.

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:

	Principal	Interest Rate
Massey Front End Loader	\$500	0%
2004 GMC Truck	\$53,092	4%
County Reclaimer	\$15,000	0%

The 2004 GMC Truck Note was issued for \$65,384.03 at an interest rate of 4% for a new truck for the road department. The note was entered into on August 16, 2005 for a period of 5 years. The note will be repaid in yearly installments of \$14,825.98, includes interest, over the 5 year period. The Massey Front End Loader was issued for \$10,000 at a 0% for a new Massey Ferguson Front End Loader. The debt was entered into on 6/30/04 for period of 20 months. The debt will be paid in monthly installments of \$500 over 20 months. The County Reclaimer was issued for \$25,000 for the use of the County Reclaimer, the Township will have 1/11 ownership at the end of the five year payment plan. The County purchased this piece of equipment and then ten townships agreed to pay \$5,000 at year for 5 year period.

**WEST TOWNSHIP
COLUMBIANA COUNTY**

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

5. DEBT – (Continued)

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

Year ending December 31:	2004 GMC Truck Note	Massey Front End Loader	County Reclaimer
2006	\$14,826	\$500	\$5,000
2007	14,826		5000
2008	14,826		5000
2009	13,978		
Total	<u>\$58,456</u>	<u>\$500</u>	<u>\$15,000</u>

6. RETIREMENT SYSTEMS

The Township's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. This plans provides benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2005 and 2004, 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.

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.

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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*

West Township
Columbiana County
7195 12th Street
Minerva, Ohio 44657

To the Board of Trustees:

We have audited the financial statements of West Township, Columbiana County (the Township) as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated June 21, 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 the Government 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 June 21, 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*.

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

In a separate letter to the Township's management dated June 21, 2006, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of the management and 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

June 21, 2006

**WEST TOWNSHIP
COLUMBIANA COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2002-41215-001	ORC 5705.41(D), failure to properly encumber funds	Partially	This citation is repeated in the management letter.



**Auditor of State
Betty Montgomery**

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WEST TOWNSHIP

COLUMBIANA 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 3, 2006**