



**Auditor of State  
Betty Montgomery**



**EIKRUN TOWNSHIP  
COLUMBIANA COUNTY**

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**Mary Taylor, CPA**  
Auditor of State

Elkrun Township  
Columbiana County  
P.O. Box 36  
Elkton, Ohio 44415

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.

*Mary Taylor*

**Mary Taylor, CPA**  
Auditor of State

October 4, 2007

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Elkrun Township  
Columbiana County  
P.O. Box 36  
Elkton, Ohio 44415

To the Board of Trustees:

We have audited the accompanying financial statements of Elkrun 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.

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 Elkrun 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 October 4, 2007, 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.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

October 4, 2007



**ELKRUN 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>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$54,014	\$143,968	\$0	\$0	\$197,982
Licenses, Permits, and Fees	35,891	825	0	0	36,716
Intergovernmental	62,929	126,202	0	0	189,131
Special Assessments	325	0	0	0	325
Earnings on Investments	2,658	1,883	0	0	4,541
Micellaneous	257	1,716	0	71,500	73,473
	<u>156,074</u>	<u>274,594</u>	<u>0</u>	<u>71,500</u>	<u>502,168</u>
<b>Total Cash Receipts</b>					
<b>Cash Disbursements:</b>					
Current:					
General Government	86,988	0	0	0	86,988
Public Safety	0	28,444	0	0	28,444
Public Works	0	214,765	0	0	214,765
Health	0	921	0	0	921
Capital Outlay	0	0	0	9,618	9,618
	<u>86,988</u>	<u>244,130</u>	<u>0</u>	<u>9,618</u>	<u>340,736</u>
<b>Total Cash Disbursements</b>					
	<u>86,988</u>	<u>244,130</u>	<u>0</u>	<u>9,618</u>	<u>340,736</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>69,086</u>	<u>30,464</u>	<u>0</u>	<u>61,882</u>	<u>161,432</u>
<b>Other Financing Receipts and (Disbursements):</b>					
Other Uses	0	(4,107)	0	(71,500)	(75,607)
	<u>0</u>	<u>(4,107)</u>	<u>0</u>	<u>(71,500)</u>	<u>(75,607)</u>
<b>Total Other Financing Receipts/(Disbursements)</b>					
	<u>0</u>	<u>(4,107)</u>	<u>0</u>	<u>(71,500)</u>	<u>(75,607)</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/ (Under) Cash Disbursements and Other Financing Disbursements</b>	69,086	26,357	0	(9,618)	85,825
<b>Fund Cash Balances, January 1</b>	<u>79,096</u>	<u>229,686</u>	<u>458</u>	<u>10,302</u>	<u>319,542</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$148,182</u></u>	<u><u>\$256,043</u></u>	<u><u>\$458</u></u>	<u><u>\$684</u></u>	<u><u>\$405,367</u></u>

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

ELKRUN 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>
<b>Cash Receipts:</b>	
Earnings on Investments	<u>60</u>
Total Cash Receipts	<u>60</u>
<b>Cash Disbursements:</b>	
Total Cash Disbursements	<u>0</u>
Total Receipts (Under) Disbursements	<u>60</u>
Fund Cash Balances, January 1	<u>2,458</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$2,518</u></u></b>

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

**ELKRUN 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**

	<b>Governmental Fund Types</b>				<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	
<b>Cash Receipts:</b>					
Local Taxes	\$52,114	\$122,292	\$9,320	\$0	\$183,726
Licenses, Permits, and Fees	0	675	0	0	675
Intergovernmental	73,114	171,577	0	5,000	249,691
Special Assessments	117,648	0	0	0	117,648
Earnings on Investments	1,507	1,201	0	0	2,708
Miscellaneous	56	2,262	0	0	2,318
<b>Total Cash Receipts</b>	<b>244,439</b>	<b>298,007</b>	<b>9,320</b>	<b>5,000</b>	<b>556,766</b>
<b>Cash Disbursements:</b>					
Current:					
General Government	104,842	34,272	0	0	139,114
Public Safety	0	21,970	0	0	21,970
Public Works	0	209,321	0	0	209,321
Health	0	44	0	0	44
Conservation - Recreation	117,648	0	0	0	117,648
Debt Service:					
Redemption of Principal	0	0	8,200	17,308	25,508
Interest and Fiscal Charges	0	0	668	643	1,311
Capital Outlay	0	0	0	2,650	2,650
<b>Total Cash Disbursements</b>	<b>222,490</b>	<b>265,607</b>	<b>8,868</b>	<b>20,601</b>	<b>517,566</b>
Total Receipts Over/(Under) Disbursements	21,949	32,400	452	(15,601)	39,200
<b>Other Financing Receipts and (Disbursements):</b>					
Transfers-In	0	5,000	0	0	5,000
Advances-In	10,000	10,000	0	0	20,000
Transfers-Out	(5,000)	0	0	0	(5,000)
Advances-Out	(10,000)	(10,000)	0	0	(20,000)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(5,000)</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	16,949	37,400	452	(15,601)	39,200
Fund Cash Balances, January 1	62,147	192,286	6	25,903	280,342
<b>Fund Cash Balances, December 31</b>	<b>\$79,096</b>	<b>\$229,686</b>	<b>\$458</b>	<b>\$10,302</b>	<b>\$319,542</b>

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

ELKRUN 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>
<b>Cash Receipts:</b>	
Earnings on Investments	<u>48</u>
Total Cash Receipts	<u>48</u>
<b>Cash Disbursements:</b>	
Current:	
Purchased Services	<u>51</u>
Total Cash Disbursements	<u>51</u>
Total Receipts Over Disbursements	<u>(3)</u>
Fund Cash Balances, January 1	<u>2,461</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$2,458</u></u></b>

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

**ELKRUN 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 Elkrum 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 Villages of Lisbon, Rogers, and West Point 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 Funds:

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

**ELKRUN TOWNSHIP  
COLUMBIANA COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

**3. Debt Service Funds**

The debt service fund is used to accumulate resources for the payment of note indebtedness. The Township had the following significant debt service fund:

*Note Retirement Fund* – This fund receives property tax money to satisfy the issued note obligations of the Township to purchase equipment.

**4. Capital Project Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital project fund:

*Miscellaneous Capital Projects Fund* - The Township transfers money from the general fund to buy equipment for the Township.

**5. Fiduciary Funds (Trust Funds)**

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

**ELKRUN TOWNSHIP  
COLUMBIANA COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. Encumbrances**

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

**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:

	<b>2005</b>	<b>2004</b>
Demand deposits	\$392,496	\$306,611
Certificates of deposit	15,389	15,389
Total deposits	407,885	322,000

**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	\$126,972	\$156,074	\$29,102
Special Revenue	241,414	274,594	33,180
Debt Service	0	0	0
Capital Projects	71,500	71,500	0
Fiduciary	0	60	60
Total	\$439,886	\$502,228	\$62,342

**ELKRUN TOWNSHIP  
COLUMBIANA 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	\$104,753	\$86,983	\$17,770
Special Revenue	308,294	248,237	60,057
Debt Service	0	0	0
Capital Projects	81,802	81,118	684
Fiduciary	0	0	0
Total	<u>\$494,849</u>	<u>\$416,338</u>	<u>\$78,511</u>

2004 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$100,915	\$244,439	\$143,524
Special Revenue	253,529	303,006	49,477
Debt Service	9,318	9,320	2
Capital Project	0	5,000	5,000
Fiduciary	40	48	8
Total	<u>\$363,802</u>	<u>\$561,813</u>	<u>\$198,011</u>

2004 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$252,409	\$227,490	\$24,919
Special Revenue	394,742	265,607	129,135
Debt Service	9,350	8,868	482
Capital Projects	25,903	20,601	5,302
Fiduciary	0	51	(51)
Total	<u>\$682,404</u>	<u>\$522,617</u>	<u>\$159,787</u>

**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.



**ELKRUN TOWNSHIP  
COLUMBIANA COUNTY**

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

**4. PROPERTY TAX – (Continued)**

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
International Dump Truck	\$64,085	3.75%

The 2005 International Dump Truck Note was issued for \$64,085 at an interest rate of 3.75% for a new dump truck for the road department. The note was entered into on December 7, 2005 for a period of 7 years. The note will be repaid in yearly installments of \$10,481.32, includes interest, over the 7 year period. The note is collateralized solely by the Township's taxing authority.

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

	2004 GMC Truck Note
Year ending December 31:	
2006	\$10,481
2007	10,481
2008	10,481
2009	10,481
2010-2012	31,443
Total	\$73,367

**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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# 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*

Elkrun Township  
Columbiana County  
P.O. Box 36  
Elkton, Ohio 44415

To the Township Board of Trustees:

We have audited the financial statements of Elkrun Township (the Township) as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated October 4, 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.

### 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*.

Elkrun 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

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 "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

October 4, 2007

ELKRUN TOWNSHIP  
COLUMBIANA COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2005

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i><b>Explain</b></i>
2003-001	Cited ORC Section 5705.41(D) for failure to properly certify expenditures.	Yes	No Longer Valid





**Mary Taylor, CPA**  
Auditor of State

**ELKRUN 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  
NOVEMBER 13, 2007**