

KILLBUCK TOWNSHIP

HOLMES COUNTY, OHIO

AUDIT REPORT

For the Years Ended December 31, 2006 & 2005

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Government Consultants



Mary Taylor, CPA

Auditor of State

Board of Trustees
Killbuck Township
520 N. Main Street
Killbuck, Ohio 44637

We have reviewed the *Report of Independent Accountants* of Killbuck Township, Holmes County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2005 through December 31, 2006. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Report of Independent Accountants* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Report of Independent Accountants* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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. Killbuck Township is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

August 10, 2007

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KILLBUCK TOWNSHIP
HOLMES COUNTY, OHIO
Audit Report
For the years ended December 31, 2006 & 2005

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

REPORT OF INDEPENDENT ACCOUNTANTS

Killbuck Township
Holmes County
520 N Main St
Killbuck, OH 44637

To the Board of Trustees:

We have audited the accompanying financial statements of Killbuck Township, Holmes County, Ohio (the Township) as and for the years ended December 31, 2006 and 2005, as listed in the table of contents. 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. We believe that 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, 2006 and 2005. Instead of the combined funds the accompanying financial statements present for 2006 and 2005, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for both years. 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 the 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 for the years ended December 31, 2006 and 2005, 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, 2006 and 2005, 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 Killbuck Township, as of December 31, 2006 and 2005, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Township to include Management's Discussion and Analysis for the years ended December 31, 2006 and 2005. 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 25, 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 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.

Charles E. Harris & Associates, Inc.

June 25, 2007

**KILLBUCK TOWNSHIP
HOLMES COUNTY, OHIO
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES AND FIDUCIARY FUNDS
For the Year Ended December 31, 2006**

	Governmental Fund Types		Fiduciary	(Memorandum Only) Total
	General	Special Revenue	Fund Type Private Purpose Trust	
Receipts:				
Property and Other Local Taxes	\$ 11,075	\$ 104,494	-	\$ 115,569
Charges for Services	-	21,059	-	21,059
Intergovernmental	32,696	126,205	-	158,901
Earnings on Investments	540	221	\$ 70	831
Miscellaneous	272	16,877	-	17,149
Total Receipts	44,583	268,856	70	313,509
Disbursements:				
Current:				
General Government	30,797	35,573	-	66,370
Public Safety	-	29,687	-	29,687
Public Works	-	151,633	-	151,633
Health	7,655	-	-	7,655
Capital Outlay	-	231,321	-	231,321
Debt Service:				
Principal	-	16,683	-	16,683
Interest & Fiscal Charges	-	4,509	-	4,509
Total Cash Disbursements	38,452	469,406	-	507,858
Excess of Receipts Over/(Under) Disbursements	6,131	(200,550)	70	(194,349)
Other Financing Sources/(Uses):				
Proceeds of Notes	-	212,451	-	212,451
Sale of Capital Assets	-	1,436	-	1,436
Total Other Financing Sources/(Uses)	-	213,887	-	213,887
Excess of Receipts & Other Financing Sources Over/(Under) Disbursements and Other Financing Uses	6,131	13,337	70	19,538
Fund Balance January 1, 2006	5,864	90,866	2,063	98,793
Fund Balance December 31, 2006	\$ 11,995	\$ 104,203	\$ 2,133	\$ 118,331

See accompanying Notes to the Financial Statements.

**KILLBUCK TOWNSHIP
HOLMES COUNTY, OHIO
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES AND FIDUCIARY FUNDS
For the Year Ended December 31, 2005**

	Governmental Fund Types		Fiduciary Fund Type	(Memorandum Only) Total
	General	Special Revenue	Non-Expendable Trust	
Receipts:				
Property and Other Local Taxes	\$ 10,487	\$ 99,700	-	\$ 110,187
Licenses, permits and fees	-	24,778	-	24,778
Intergovernmental	35,292	191,593	-	226,885
Earnings on Investments	462	167	\$ 41	670
Miscellaneous	186	8,694	-	8,880
Total Receipts	46,427	324,932	41	371,400
Disbursements:				
Current:				
General Government	36,075	40,751	-	76,826
Public Safety	-	61,951	-	61,951
Public Works	-	221,230	-	221,230
Health	8,023	-	-	8,023
Capital Outlay	-	5,071	-	5,071
Debt Service:				
Principal	-	10,649	-	10,649
Interest & Fiscal Charges	-	919	-	919
Total Cash Disbursements	44,098	340,571	-	384,669
Excess of Receipts Over/(Under) Disbursements	2,329	(15,639)	41	(13,269)
Other Financing Sources/(Uses):				
Sale of Capital Assets	-	600	-	600
Total Other Financing Sources/(Uses)	-	600	-	600
Excess of Receipts & Other Financing Sources Over/(Under) Disbursements and Other Financing Uses	2,329	(15,039)	41	(12,669)
Fund Balance January 1, 2005	3,535	105,905	2,022	111,462
Fund Balance December 31, 2005	\$ 5,864	\$ 90,866	\$ 2,063	\$ 98,793

See accompanying Notes to the Financial Statements.

KILLBUCK TOWNSHIP
WAYNE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Killbuck Township, Holmes 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 and bridge maintenance, cemetery maintenance, 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 follow the basis of accounting prescribed or permitted by the 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 paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash

The Township maintains all cash in a checking account or in certificates of deposit.

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 is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. 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 has the following significant Special Revenue Funds:

KILLBUCK TOWNSHIP
WAYNE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

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

D. Fund Accounting (Continued)

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.

3. Fiduciary Fund (Trust Fund)

This fund is used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township has the following Nonexpendable Trust Fund.

Nonexpendable Trust Fund (2005)/Private Purpose Trust Fund (2006) - This fund is used to account for inheritance monies for the payment of expenses related to the Shrimplin Cemetery in Killbuck Township. The income from the trust is to be used for the maintenance of the cemetery. The principal of the trust is to remain intact.

E. Budgetary Process

The Ohio Revised requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level, which is the Township's legal level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve the appropriation measure and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at the 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.

KILLBUCK TOWNSHIP
WAYNE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Encumbrances

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

A summary of 2006 and 2005 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

2. EQUITY IN POOLED CASH

The Township maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was as follows:

	2006	2005
Demand Deposits	\$ 116,331	\$ 96,793
Certificates of Deposit	2,000	2,000
Total Deposits	\$ 118,331	\$ 98,793

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

KILLBUCK TOWNSHIP
WAYNE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2006 and 2005 follows:

2006 Budgeted Vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 41,040	\$ 44,583	\$ 3,543
Special Revenue	339,572	482,743	143,171
Private Purpose Trust	105	70	(35)
Total	\$ 380,717	\$ 527,396	\$ 146,679

2006 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriations	Budgetary Disbursements	Variance
General	\$ 46,904	\$ 38,452	\$ 8,452
Special Revenue	336,122	469,406	(133,284)
Private Purpose Trust	168	-	168
Total	\$ 383,194	\$ 507,858	\$ (124,664)

2005 Budgeted Vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 46,900	\$ 46,427	\$ (473)
Special Revenue	337,610	325,532	(12,078)
Non-expendable Trust	103	41	(62)
Total	\$ 384,613	\$ 372,000	\$ (12,613)

2005 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriations	Budgetary Disbursements	Variance
General	\$ 46,331	\$ 44,098	\$ 2,233
Special Revenue	380,635	340,571	40,064
Non-expendable Trust	-	-	-
Total	\$ 426,966	\$ 384,669	\$ 42,297

KILLBUCK TOWNSHIP
WAYNE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

4. PROPERTY TAXES

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the 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 December 31. If the property owner elects to make semiannual payments, 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. DEFINED BENEFIT PENSION PLAN

Full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2006, OPERS members contributed 9% of their gross salaries. For 2005, OPERS members contributed 8.5 % of their gross salaries. The Township contributed an amount equal to 13.70% for 2006 and 13.55% for 2005 of participants' gross salaries. The Township has paid all contributions required through December 31, 2006.

6. Debt

Debt outstanding as of December 31, 2006 is as follows:

<u>Description</u>	<u>Principal</u>	<u>Interest Rate</u>
2003 General Obligation Note		
Dump Truck and Backhoe	\$ 11,597	4.50%
2006 Fire Truck Note	199,908	6.00%
	<u>\$ 211,505</u>	

The dump truck/backhoe and fire truck notes are collateralized solely by the Township's taxing authority.

KILLBUCK TOWNSHIP
WAYNE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

6. Debt (Continued)

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

	2003 General Obligation Note	2006 Fire Truck Note
Year Ended:		
2007	\$ 4,764	\$ 49,286
2008	4,764	49,286
2009	2,779	49,286
2010	-	49,286
2011	-	32,857
Total	\$ 12,307	\$ 230,001

7. RISK MANAGEMENT

The Township is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions, injuries to employees and natural disasters. During 2006 and 2005 the Township has obtained commercial insurance for the following risks:

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

Separate bonds cover the Township Trustees and Clerk.

The Township pays the State Worker's Compensation System a premium based on a rate per \$100 of salaries.

Settled claims have not exceeded this commercial coverage in any of the last three years. There have been no significant reductions in insurance coverage from last year.

8. SUBSEQUENT EVENTS/PENDING LITIGATION

Management believes there are no pending claims or lawsuits.

9. CHANGE IN FINANCIAL STATEMENT PRESENTATION

The Township reformatted their financial statements from the prior year. They now use accounting principles prescribed or permitted by the Auditor of State rather than statements and notes formatted in accordance with Governmental Accounting Standards Board Statement Number 34.

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Killbuck Township
Holmes County
520 N Main St
Killbuck, OH 44637

To the Board of Trustees:

We have audited the financial statements of Killbuck Township, Holmes County, Ohio, (the Township) as and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated June 25, 2007, wherein we noted the Township follows accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Controls 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 auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control over financial reporting. Accordingly, we do not express an opinion 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 would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Township's ability to initiate, authorize, record, process, or report financial data reliably in accordance with the Township's applicable accounting basis such that there is more than a remote likelihood that a misstatement of the Township's financial statements that is more than inconsequential will not be prevented or detected by the Township's internal control. We consider the deficiency described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting. The significant deficiency is described as item 2006-Killbuck-01.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Township's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we do not believe the significant deficiency described above to be a material weakness.

Compliance and Other Matters

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, regulations, contracts, grant agreements and other matters, 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*.

We noted certain matters that we have reported to management of the Township in a separate letter dated June 25, 2007.

The Township's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Township's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the management and the Board and is not intended to be and should not be used by anyone other than these specified parties.

Charles E. Harris and Associates, Inc.

June 25, 2007

KILLBUCK TOWNSHIP
Holmes County, Ohio
For the Years Ended December 31, 2006 and 2005

SCHEDULE OF FINDINGS

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number 2006-Killbuck-001

Significant Deficiency – Gasoline Usage

The Killbuck Township Volunteer Fire Department owns a gasoline pump which the Township uses for Township business. However, the Volunteer Fire Department did not maintain a gasoline usage log to help ensure that the Volunteer Fire Department was reimbursed for gasoline used by the Township. As a result, the Volunteer Fire Department could not determine the amount of gasoline used by the Township or verify that it has been properly reimbursed. Also, there were no policies regulating gasoline usage.

To help ensure the completeness and accuracy of the amount of gasoline used by each entity, the Township and the Volunteer Fire Department should establish a policy that includes the following:

- Establishment of the Township’s rights and responsibilities with regard to the Volunteer Fire Department’s gasoline pump (i.e. who has access, time of access, etc.). In addition, the gasoline pump should be used each time gasoline is placed in any vehicle operated by Township or Volunteer Fire Department officials or employees for Township or Fire Department business.
- The Township Volunteer Fire Department should maintain a gasoline usage log into which is recorded all gasoline pumped. The log should record the following: whether the gasoline is for the Volunteer Fire Department or the Township, the date on which it was pumped, gallons pumped, and the signature of the person pumping gas. From the log, an invoice can be prepared to present to the Township for the gasoline used by the Township.
- Establishment of a billing policy in order for the Volunteer Fire Department to bill the Township for the appropriate amount of gasoline used. (i.e. monthly, quarterly, etc.).

The Board of Trustees and the designated authorities from the Volunteer Fire Department should sign the policy, as evidence of their consent and approval.

Management acknowledges the deficiency and is planning to create a policy to correct the situation.

KILLBUCK TOWNSHIP
Holmes County, Ohio
For the Years Ended December 31, 2006 and 2005

SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid: Explain:
2004-Killbuck-001	Ohio Rev. Code Section 5705.41(D) during 2004 72% of expenditures tested were not properly certified by the Township Clerk prior to incurring the commitment.	No	Partially corrected, refer to Management Letter
2004-Killbuck-002	Reportable Condition – Volunteer Fire Dept gasoline pump used by Township. Usage by Township could not be determined.	No	Refer to Finding 2006-Killbuck-001



Mary Taylor, CPA
Auditor of State

KILLBUCK TOWNSHIP

HOLMES 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 23, 2007**