



Mary Taylor, CPA
Auditor of State

**BENNINGTON TOWNSHIP
LICKING COUNTY**

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Mary Taylor, CPA
Auditor of State

Bennington Township
Licking County
6642 Bennington Chapel Road
Centerburg, Ohio 43011

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your Township to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

Mary Taylor

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Auditor of State

July 20, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Bennington Township
Licking County
6642 Bennington Chapel Road
Centerburg, Ohio 43011

To the Board of Trustees:

We have audited the accompanying financial statements of Bennington Township, Licking County, Ohio, (the Township) as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. The Township processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Township because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Township has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require townships to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

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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 for the years ended December 31, 2008 and 2007 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, 2008 and 2007, or its changes in financial position 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 Bennington Township, Licking County, Ohio, as of December 31, 2008 and 2007, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Township has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2009, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Mary Taylor, CPA
Auditor of State

July 20, 2009

**BENNINGTON TOWNSHIP
LICKING COUNTY**

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

	Governmental Fund Types					Totals
	General	Special Revenue	Debt Service	Capital Projects	Permanent	(Memorandum Only)
Cash Receipts:						
Property and Other Local Taxes	\$ 69,515.24	\$ 213,047.87	\$ 160.62	\$ -	\$ -	\$ 282,723.73
Licenses, Permits, and Fees	432.77	825.00	-	-	-	1,257.77
Intergovernmental	49,788.82	131,831.45	198.00	4,111.00	-	185,929.27
Earnings on Investments	7,091.72	1,361.48	-	-	60.98	8,514.18
Miscellaneous	94.50	-	-	-	-	94.50
Total Cash Receipts	126,923.05	347,065.80	358.62	4,111.00	60.98	478,519.45
Cash Disbursements:						
Current:						
General Government	105,676.94	-	-	-	-	105,676.94
Public Safety	-	73,178.87	-	-	-	73,178.87
Public Works	-	258,008.47	-	-	-	258,008.47
Health	8,803.50	2,168.73	-	-	-	10,972.23
Capital Outlay	1,290.00	21,553.52	-	29,033.13	-	51,876.65
Debt Service:						
Redemption of Principal	6,069.02	-	11,958.82	-	-	18,027.84
Interest and Other Fiscal Charges	409.14	-	2,275.86	-	-	2,685.00
Total Cash Disbursements	122,248.60	354,909.59	14,234.68	29,033.13	-	520,426.00
Total Receipts Over/(Under) Disbursements	4,674.45	(7,843.79)	(13,876.06)	(24,922.13)	60.98	(41,906.55)
Other Financing Receipts:						
Sale of Bonds	-	-	-	24,922.13	-	24,922.13
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	4,674.45	(7,843.79)	(13,876.06)	-	60.98	(16,984.42)
Fund Cash Balances, January 1	86,792.66	250,092.91	14,467.53	-	2,626.11	353,979.21
Fund Cash Balances, December 31	\$ 91,467.11	\$ 242,249.12	\$ 591.47	\$ -	\$ 2,687.09	\$ 336,994.79

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

**BENNINGTON TOWNSHIP
LICKING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Governmental Fund Types					Totals
	General	Special Revenue	Debt Service	Capital Projects	Permanent	(Memorandum Only)
Cash Receipts:						
Property and Other Local Taxes	\$ 71,379.21	\$ 205,790.73	\$ 12,896.30	\$ -	\$ -	\$ 290,066.24
Licenses, Permits, and Fees	517.31	1,250.00	-	-	-	1,767.31
Intergovernmental	51,717.23	118,031.76	1,556.57	164,660.93	-	335,966.49
Earnings on Investments	11,382.18	2,488.64	-	-	99.02	13,969.84
Miscellaneous	1,086.99	1,500.00	-	-	-	2,586.99
	<u>136,082.92</u>	<u>329,061.13</u>	<u>14,452.87</u>	<u>164,660.93</u>	<u>99.02</u>	<u>644,356.87</u>
Cash Disbursements:						
Current:						
General Government	109,346.80	-	-	-	-	109,346.80
Public Safety	-	74,672.23	-	-	-	74,672.23
Public Works	-	286,735.91	225.09	-	-	286,961.00
Health	8,562.00	389.03	-	-	-	8,951.03
Capital Outlay	1,680.00	7,486.00	-	164,660.93	-	173,826.93
Debt Service:						
Redemption of Principal	-	-	11,318.44	-	-	11,318.44
Interest and Other Fiscal Charges	-	-	2,605.60	-	-	2,605.60
	<u>119,588.80</u>	<u>369,283.17</u>	<u>14,149.13</u>	<u>164,660.93</u>	<u>-</u>	<u>667,682.03</u>
Total Receipts Over/(Under) Disbursements	<u>16,494.12</u>	<u>(40,222.04)</u>	<u>303.74</u>	<u>-</u>	<u>99.02</u>	<u>(23,325.16)</u>
Excess of Cash Receipts Over/(Under) Cash Disbursements	16,494.12	(40,222.04)	303.74	-	99.02	(23,325.16)
Fund Cash Balances, January 1	<u>70,298.54</u>	<u>290,314.95</u>	<u>14,163.79</u>	<u>-</u>	<u>2,527.09</u>	<u>377,304.37</u>
Fund Cash Balances, December 31	<u>\$ 86,792.66</u>	<u>\$ 250,092.91</u>	<u>\$ 14,467.53</u>	<u>\$ -</u>	<u>\$ 2,626.11</u>	<u>\$ 353,979.21</u>

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

**BENNINGTON TOWNSHIP
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

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 Bennington Township, Licking County, Ohio, (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance and cemetery maintenance. The Township contracts with the Hartford Volunteer Fire Department to provide fire and emergency medical services.

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Township values certificates of deposit at cost.

D. Fund Accounting

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

**BENNINGTON TOWNSHIP
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (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.

General Fire Fund – This fund receives property tax money levied for the funding of the contracted fire and emergency medical services.

3. Debt Service Fund

This fund accounts for resources the Township accumulates to pay bond and note debt. The Township had the following significant Debt Service Fund:

Debt Service Fund – This fund is used to pay off the Township's debt.

4. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Township had the following significant Capital Project funds:

Issue II Fund - The Township received a grant from the State of Ohio to resurface Shipley Road.

FEMA Fund - The Township received a grant from the federal government for repairs from storm damage.

5. Permanent Fund

This fund accounts for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the Township's programs. The Township had the following significant Permanent Fund:

Smith Cemetery Bequest Fund – This fund receives interest earned on the nonexpendable corpus from a trust agreement. These earnings are used for the general maintenance and upkeep of the Township's cemetery.

**BENNINGTON TOWNSHIP
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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 outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2008 and 2007 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.

2. Equity in Pooled Deposits

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

	<u>2008</u>	<u>2007</u>
Deposits	\$334,995	\$351,979
Certificates of deposit	2,000	2,000
Total deposits	<u>\$336,995</u>	<u>\$353,979</u>

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

**BENNINGTON TOWNSHIP
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$124,957	\$126,923	\$1,966
Special Revenue	349,096	347,066	(2,030)
Debt Service	25,267	359	(24,908)
Capital Projects	4,111	29,033	24,922
Permanent	61	61	0
Total	\$503,492	\$503,442	(\$50)

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$208,882	\$122,249	\$86,633
Special Revenue	591,937	354,909	237,028
Debt Service	39,407	14,235	25,172
Capital Projects	24,922	29,033	(4,111)
Permanent	0	0	0
Total	\$865,148	\$520,426	\$344,722

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$136,083	\$136,083	\$0
Special Revenue	329,062	329,061	(1)
Debt Service	14,653	14,453	(200)
Capital Projects	164,661	164,661	0
Permanent	99	99	0
Total	\$644,558	\$644,357	(\$201)

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$182,383	\$119,589	\$62,794
Special Revenue	622,366	369,283	253,083
Debt Service	27,888	14,149	13,739
Capital Projects	0	164,661	(164,661)
Permanent	0	0	0
Total	\$832,637	\$667,682	\$164,955

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Public Works fund by \$164,661 for the year ended December 31, 2007 and in the FEMA fund by \$4,111 for the year ended December 31, 2008.

**BENNINGTON TOWNSHIP
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

4. Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each 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, 2008 was as follows:

	Principal	Interest Rate
One Ton Truck Bond	\$18,853	4.50%
Storage Building Note	26,009	5.60%
Total	\$44,862	

In 2008, the Township issued public acquisition bonds to finance the purchase of a new one ton truck and chassis for Township maintenance and road work. In 2005, the Township issued a general obligation note to finance the purchase of a storage building for the Township. The Township's taxing authority collateralized the bonds and notes.

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

	One Ton Truck Bond	Storage Building Note
Year ending December 31:		
2009	\$6,792	\$13,924
2010	6,792	13,924
2011	6,792	0
Total	\$20,376	\$27,848

6. Retirement System

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

The Ohio Revised Code also prescribes contribution rates. For 2007 and 2008, OPERS members contributed 9.5% and 10%, respectively, of their gross salaries and the Township contributed an amount equaling 13.85% and 14.00%, respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2008.

**BENNINGTON TOWNSHIP
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

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.



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*

Bennington Township
Licking County
6642 Bennington Chapel Road
Centerburg, Ohio 43011

To the Township Board of Trustees:

We have audited the financial statements of Bennington Township, Licking County, Ohio, (the Township) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated July 20, 2009, wherein we noted the Township prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We also noted the Township uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Township. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in 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 its applicable accounting basis, such that there is more than a remote likelihood that the Township's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Township's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted a certain matter that we reported to the Township's management in a separate letter dated July 20, 2009.

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 and regulations, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance we must report under *Government Auditing Standards*, which is described in the accompanying schedule of findings as item 2008-001.

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.

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



Mary Taylor, CPA
Auditor of State

July 20, 2009

**BENNINGTON TOWNSHIP
LICKING COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2008-001

Noncompliance Citation - Expenditures Exceeding Appropriations

Ohio Rev. Code Section 5705.41(B) prohibits a subdivision or taxing unit from expending money unless it has been appropriated. In addition, Ohio Rev. Code Section 5705.40 states, in part, that any appropriation ordinance or measure may be amended or supplemented, provided that such amendment or supplement shall comply with all provisions of law governing the taxing authority in making an original appropriation. The legal level of budgetary control for the Township is the level at which the Board adopts the original appropriation measure.

The Board did not approve, nor did they submit to the County Auditor, appropriation amendments. This allowed budgetary expenditures to exceed appropriations filed with the County Auditor for the years ended December 31, 2007 and 2008 in the Public Works Commissions Projects and FEMA Funds, respectively, as follows:

Year	Fund #	Fund Name	Appropriation Authority	Total Expenditures	Variance
2007	4401	Public Works Commissions Projects	\$0	\$164,661	(\$164,661)
2008	4902	FEMA	0	4,111	(4,111)

The Board should approve all supplemental appropriation measures and ensure they are filed with the County Auditor.

Officials' Response:

We will monitor closely in the future and correct any appropriation measure to ensure they are filed with the County Auditor's Office and have the Board approved as such.

**BENNINGTON TOWNSHIP
LICKING COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-BEN-01	Recording all transactions made on behalf of the Township	Yes	
2006-BEN-02	ORC 5705.41(B) – Expenditures limited by appropriations	No	Not Corrected – Reissued as Finding 2008-001



Mary Taylor, CPA
Auditor of State

BENNINGTON TOWNSHIP

LICKING 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
SEPTEMBER 8, 2009**