



LIBERTY TOWNSHIP, JACKSON COUNTY

Regular Audit

For the Years Ended December 31, 2009 and 2008

J.L. UHRIG
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS





Mary Taylor, CPA

Auditor of State

Board of Trustees
Liberty Township
933 Dry Run Road
Jackson, Ohio 45640

We have reviewed the *Independent Auditor's Report* of Liberty Township, Jackson County, prepared by J. L. Uhrig and Associates, Inc., for the audit period January 1, 2008 through December 31, 2009. 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 *Independent Auditor's Report* 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 *Independent Auditor's Report* 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. Liberty Township is responsible for compliance with these laws and regulations.

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

Mary Taylor, CPA
Auditor of State

November 9, 2010

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LIBERTY TOWNSHIP, JACKSON COUNTY
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Independent Auditor's Report

Board of Trustees
Liberty Township, Jackson County
933 Dry Run Road
Jackson, OH 45640

We have audited the accompanying financial statements of Liberty Township (the Township), Jackson County as of and for the years ended December 31, 2009 and 2008. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 2, the Township 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, 2009 and 2008. Instead of the combined funds the accompanying financial statements presents for 2009 and 2008, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2009 and 2008. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statement does 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 for the years ended December 31, 2009 and 2008 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, 2009 and 2008, or its changes in financial position for the years then ended.

Board of Trustees
Liberty Township, Jackson County
Independent Auditor's Report

Also, in our opinion, the financial statements referred to in the first paragraph above presents fairly, in all material respects, the combined fund cash balances of the Township, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 2 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, 2009 and 2008. 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 a report dated September 10, 2010 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. While we do 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* and should be read in conjunction with this report when considering the results of our audit.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

September 10, 2010

LIBERTY TOWNSHIP, JACKSON COUNTY
Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances
All Governmental Fund Types
For the Year Ended December 31, 2009

	Governmental Fund Types			Totals
	General	Special Revenue	Capital Projects	
<u>Cash Receipts:</u>				
Local Taxes	\$83,491	\$36,483	\$0	\$119,974
Intergovernmental	37,897	197,229	0	235,126
Special Assessment	0	0	506	506
Licenses, Permits, and Fees	0	300	0	300
Earnings on Investments	229	53	0	282
Other Revenue	1,159	0	0	1,159
Total Cash Receipts	122,776	234,065	506	357,347
<u>Cash Disbursements:</u>				
<i>Current:</i>				
General Government	119,180	0	0	119,180
Public Safety	0	99,191	0	99,191
Public Works	8,587	133,898	0	142,485
Health	5,732	0	0	5,732
Capital Outlay	357	1,919	0	2,276
<i>Debt Service:</i>				
Principal Retirement	0	29,127	0	29,127
Interest and Fiscal Charges	0	3,877	0	3,877
Total Cash Disbursements	133,856	268,012	0	401,868
Excess of Cash Receipts Over/(Under) Cash Disbursements	(11,080)	(33,947)	506	(44,521)
<u>Other Financing Receipts:</u>				
Sale of Fixed Assets	0	4,000	0	4,000
Other Financing Sources	0	700	0	700
Total Other Financing Receipts	0	4,700	0	4,700
Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements	(11,080)	(29,247)	506	(39,821)
Fund Cash Balances, January 1	45,306	76,436	6,593	128,335
Fund Cash Balances, December 31	\$34,226	\$47,189	\$7,099	\$88,514

See accompanying notes to the financial statements.

LIBERTY TOWNSHIP, JACKSON 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	Capital Projects	
<u>Cash Receipts:</u>				
Local Taxes	\$75,094	\$26,772	\$0	\$101,866
Intergovernmental	36,121	196,889	0	233,010
Charges for Services	0	1,050	0	1,050
Special Assesments	0	0	223	223
Earnings on Investments	240	74	0	314
Other Revenue	1,113	0	0	1,113
Total Cash Receipts	112,568	224,785	223	337,576
<u>Cash Disbursements:</u>				
<i>Current:</i>				
General Government	103,724	0	0	103,724
Public Safety	0	101,998	0	101,998
Public Works	8,092	113,276	0	121,368
Health	0	89	0	89
Capital Outlay	8,621	57,336	0	65,957
<i>Debt Service:</i>				
Principal Retirement	0	17,973	0	17,973
Interest and Fiscal Charges	0	2,266	0	2,266
Total Cash Disbursements	120,437	292,938	0	413,375
Excess of Cash Receipts Over/(Under) Cash Disbursements	(7,869)	(68,153)	223	(75,799)
<u>Other Financing Receipts:</u>				
Proceeds of Notes	0	55,705	0	55,705
Total Other Financing Receipts	0	55,705	0	55,705
Excess of Cash Receipts and Other Financing Receipts (Uses) Over (Under) Cash Disbursements	(7,869)	(12,448)	223	(20,094)
Fund Cash Balances, January 1	53,175	88,884	6,370	148,429
Fund Cash Balances, December 31	\$45,306	\$76,436	\$6,593	\$128,335

See accompanying notes to the financial statements.

LIBERTY TOWNSHIP, JACKSON COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2009 and 2008

Note 1 – Reporting Entity

Liberty Township, Jackson County, Ohio (the Township), is a body politic and corporate 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 also has an elected Township Fiscal Officer.

The Township provides general government services, maintenance of Township roads and bridges, 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.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

The Township's 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. This method differs from generally accepted accounting principles because receipts are recognized when received in cash rather than when earned, and disbursements are recognized when a payment is made rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

Fund Accounting

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

General Fund: The General Fund is the general operating fund. It is used to account for all financial resources, except those required by law or contracted to be restricted.

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

Gasoline Tax Fund – This fund is comprised of taxes on the sale of gasoline which is distributed to the Township based upon road mileage determined by the state, and used for the repair and maintenance of Township roads.

Permissive Sales Tax Fund – This fund receives sales tax money for constructing, maintaining, and repairing Township roads and bridges, and for purchases of equipment.

LIBERTY TOWNSHIP, JACKSON COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2009 and 2008

Note 2 – Summary of Significant Accounting Policies - (continued)

Budgetary Process

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

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 Jackson County Budget Commission must also approve the annual appropriation measure.

Estimated Resources: Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The Jackson County Budget Commission must also certify estimated resources.

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

A summary of 2009 and 2008 budgetary activity appears in Note 4.

Property, Plant and Equipment

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

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.

Note 3 – Cash and Investments

The Township maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The Township had no investments at year end. The carrying amount of cash at year end was as follows:

	December 31, 2009	December 31, 2008
Demand Deposits	<u>\$88,514</u>	<u>\$128,335</u>

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

LIBERTY TOWNSHIP, JACKSON COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2009 and 2008

Note 4 – Budgetary Basis of Accounting

The Township’s budgetary activity for the years ending December 31, 2009 and December 31, 2008 was as follows:

2009 Budgeted vs. Actual Receipts

Fund Type	Receipts		Variance
	Budgeted	Actual	
General	\$112,568	\$122,776	\$10,208
Special Revenue	300,351	238,765	(61,586)
Capital Projects	223	506	283
<i>Total</i>	<u>\$413,142</u>	<u>\$362,047</u>	<u>(\$51,095)</u>

2009 Budgeted vs. Actual Budgetary Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$157,873	\$133,856	\$24,017
Special Revenue	356,925	268,012	88,913
Capital Projects	6,816	0	6,816
<i>Total</i>	<u>\$521,614</u>	<u>\$401,868</u>	<u>\$119,746</u>

2008 Budgeted vs. Actual Receipts

Fund Type	Receipts		Variance
	Budgeted	Actual	
General	\$119,360	\$112,568	(\$6,792)
Special Revenue	296,971	280,490	(16,481)
Capital Projects	1,000	223	(777)
<i>Total</i>	<u>\$417,331</u>	<u>\$393,546</u>	<u>(\$24,050)</u>

LIBERTY TOWNSHIP, JACKSON COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2009 and 2008

Note 4 – Budgetary Basis of Accounting (Continued)

2008 Budgeted vs. Actual Budgetary Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$172,535	\$120,437	\$52,098
Special Revenue	384,853	292,938	91,915
Capital Projects	7,370	0	7,370
<i>Total</i>	\$564,758	\$413,640	\$151,383

Note 5- Debt

Debt outstanding at December 31, 2009 was as follows:

Description of Issue	Issue Date	Interest Rate	Principal Balance 12-31-08	Issued in 2009	Retired In 2009	Principal Balance 12-31-09
Tractor Note	2007	5.25%	\$28,813	\$0	\$18,955	\$9,858
Truck Note	2008	4.85%	55,705	0	10,172	45,533
			\$84,518	\$0	\$29,127	\$55,391

Debt outstanding at December 31, 2008 was as follows:

Description of Issue	Issue Date	Interest Rate	Principal Balance 12-31-07	Issued in 2008	Retired In 2008	Principal Balance 12-31-08
Tractor Note	2007	5.25%	\$46,786	\$0	\$17,973	\$28,813
Truck Note	2008	4.85%	0	55,705	0	55,705
			\$46,785	\$55,705	\$17,973	\$84,518

The Tractor Note was for the purchase of a new tractor and mower in 2007. The loan will be repaid in annual installments plus interest. The interest rate on the loan is 5.25%.

The Truck Note was for the purchase of a new truck in 2008. The loan will be repaid in annual installments plus interest. The interest rate on the loan is 4.85%.

LIBERTY TOWNSHIP, JACKSON COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2009 and 2008

Note 5- Debt-(Continued)

The general obligation note is supported by the full faith and credit of the Township and is payable from unvoted property tax receipts to the extent that other resources are not available to meet annual principal and interest payments.

Year Ended December 31:	Tractor Note		Truck Note		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$9,858	\$262	\$10,671	\$2,093	\$20,529	\$2,355
2011	0	0	11,195	1,570	11,195	1,570
2012	0	0	11,745	1,020	11,745	1,020
2013	0	0	11,922	443	11,922	443
Total	\$9,858	\$262	\$45,533	\$5,126	\$55,391	\$5,388

Note 6 – Property Taxes

Real property taxes become a lien on January 1 proceeding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as intergovernmental receipts. Payments are due to the County by December 31. If the property owner elects to make semi-annual payments, the first half is due December 31, and 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 April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

Note 7 – Risk Management

The Township is exposed to various risks of property and casualty losses, and injuries to employees.

The Township insures against injuries to employees through the Ohio Bureau of Worker’s Compensation.

Risk Pool Membership

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Service Group, Inc. (York), functions as the administrator of OTARMA and provides underwriting, claims, loss control, risk management, and reinsurance services for OTARMA. OTARMA is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members’ deductibles.

LIBERTY TOWNSHIP, JACKSON COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2009 and 2008

Note 7 – Risk Management- (continued)

A. Casualty and Property Coverage

APEEP provides OTARMA with an excess risk-sharing program. Under this arrangement, OTARMA retains insured risks up to an amount specified in the contracts. At December 31, 2008, OTARMA retained \$350,000 for casualty claims and \$100,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge OTARMA’s primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Property and casualty settlements did not exceed insurance coverage for the past three fiscal years.

B. Financial Position

OTARMA’s financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2008 and 2007 (the latest information available):

	2008	2007
Assets	\$40,737,740	\$43,210,703
Liabilities	(12,981,818)	(13,357,837)
Net Assets	\$27,755,922	\$29,852,866

At December 31, 2008 and 2007, respectively, liabilities above include approximately \$12.1 and \$12.5 million of estimated incurred claims payable. The assets and retained earnings above also include approximately \$10.9 and \$11.6 million of unpaid claims to be billed to approximately 950 member governments in the future, as of December 31, 2008 and 2007, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The Township’s share of these unpaid claims collectible in the future years is approximately \$9,524.

Based on discussions with OTARMA, the expected rates OTARMA charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to OTARMA for each year of membership.

Contributions to OTARMA	
2007	\$4,389
2008	4,265
2009	4,762

After completing one year of membership, members may withdraw on each anniversary of the date they joined OTARMA provided they provide written notice to OTARMA 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year’s budgetary contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

LIBERTY TOWNSHIP, JACKSON COUNTY
Notes to the Financial Statements
For the Years Ended December 31, 2009 and 2008

Note 8 – Retirement Systems

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

Contribution rates are also prescribed by the Ohio Revised Code. For 2009 and 2008, members contributed 10% of their gross salaries. The Township contributed an amount equal to 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2009.

**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Required by
Government Auditing Standards**

Board of Trustees
Liberty Township, Jackson County
933 Dry Run Road
Jackson, OH 45640

We have audited the accompanying financial statement of Liberty Township, Jackson County, Ohio (the Township), as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated September 10, 2010, wherein we noted that the Township followed 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 the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

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 the purpose of expressing our opinion on the financial statements, but not for the purpose of opining 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 deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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.

Board of Trustees
Liberty Township, Jackson County
Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Required by
Government Auditing Standards

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 such an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We also noted certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated September 10, 2010.

We intend this report solely for the information and use of the Board of Trustees and management, and it is not intended to be and should not be used by anyone other than these specified parties.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

September 10, 2010

LIBERTY TOWNSHIP, JACKSON COUNTY
Schedule of Prior Audit Findings
For the Year Ended December 31, 2009 and 2008

Description	Status	Comments
<i>Government Auditing Standards:</i>		
2007-001: Failure to properly certify the availability of funds resulted in overspending funds and negative cash fund balances. (5705.41D)	Fully Corrected	N/A
2007-002: Failure to obtain an amended certificate of estimated resources when notes were issued and correspondingly increasing the appropriation resolution to allow for the related capital outlay expenditure. (5705.41B)	Fully Corrected	N/A

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Mary Taylor, CPA
Auditor of State

LIBERTY TOWNSHIP

JACKSON 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 23, 2010**