



Mary Taylor, CPA
Auditor of State

MONROE TOWNSHIP
MIAMI COUNTY

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Mary Taylor, CPA
Auditor of State

Monroe Township
Miami County
4 East Main Street
Tipp City, Ohio 45371

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

March 29, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Monroe Township
Miami County
4 East Main Street
Tipp City, Ohio 45371

To the Board of Trustees:

We have audited the accompanying financial statements of Monroe Township, Miami County, (the Township) 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 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 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.

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.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Monroe Township, Miami County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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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 March 29, 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 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 black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

March 29, 2010

**MONROE TOWNSHIP
MIAMI 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**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Permanent</u>	
Cash Receipts:				
Property and Other Local Taxes	\$278,794	\$462,759		\$741,553
Licenses, Permits, and Fees	67,176	34,150		101,326
Intergovernmental	186,509	262,672		449,181
Special Assessments		18,798		18,798
Earnings on Investments	2,901	25	\$550	3,476
Miscellaneous	49,109	60,800		109,909
Total Cash Receipts	<u>584,489</u>	<u>839,204</u>	<u>550</u>	<u>1,424,243</u>
Cash Disbursements:				
Current:				
General Government	446,309			446,309
Public Safety		228,774		228,774
Public Works	43,935	327,416		371,351
Health	3,155	96,459	550	100,164
Conservation - Recreation	7,000	142,429		149,429
Capital Outlay		17,830		17,830
Debt Service:				
Redemption of Principal		16,492		16,492
Interest and Other Fiscal Charges		4,916		4,916
Total Cash Disbursements	<u>500,399</u>	<u>834,316</u>	<u>550</u>	<u>1,335,265</u>
Total Receipts Over Disbursements	<u>84,090</u>	<u>4,888</u>		<u>88,978</u>
Other Financing Receipts / (Disbursements):				
Transfers-In	2,428	88,510		90,938
Transfers-Out	(80,000)	(10,938)		(90,938)
Advances-In	40,000	40,000		80,000
Advances-Out	(40,000)	(40,000)		(80,000)
Total Other Financing Receipts / (Disbursements)	<u>(77,572)</u>	<u>77,572</u>		
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	6,518	82,460		88,978
Fund Cash Balances, January 1	<u>325,338</u>	<u>294,415</u>	<u>13,500</u>	<u>633,253</u>
Fund Cash Balances, December 31	<u>\$331,856</u>	<u>\$376,875</u>	<u>\$13,500</u>	<u>\$722,231</u>

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

**MONROE TOWNSHIP
MIAMI 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**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Permanent</u>	
Cash Receipts:				
Property and Other Local Taxes	\$295,897	\$472,502		\$768,399
Licenses, Permits, and Fees	46,440	32,825		79,265
Intergovernmental	165,047	214,537		379,584
Special Assessments		18,939		18,939
Earnings on Investments	18,527	208	\$641	19,376
Miscellaneous	39,531	76,003		115,534
Total Cash Receipts	<u>565,442</u>	<u>815,014</u>	<u>641</u>	<u>1,381,097</u>
Cash Disbursements:				
Current:				
General Government	443,410			443,410
Public Safety		186,961		186,961
Public Works		426,475		426,475
Health	6,373	109,584	641	116,598
Conservation - Recreation	6,000	122,497		128,497
Capital Outlay		17,727		17,727
Debt Service:				
Redemption of Principal		15,760		15,760
Interest and Other Fiscal Charges		5,648		5,648
Total Cash Disbursements	<u>455,783</u>	<u>884,652</u>	<u>641</u>	<u>1,341,076</u>
Total Receipts Over/(Under) Disbursements	<u>109,659</u>	<u>(69,638)</u>		<u>40,021</u>
Other Financing Receipts / (Disbursements):				
Transfers-In		50,000		50,000
Transfers-Out	(50,000)			(50,000)
Advances-In	40,000	40,000		80,000
Advances-Out	(40,000)	(40,000)		(80,000)
Total Other Financing Receipts / (Disbursements)	<u>(50,000)</u>	<u>50,000</u>		
Excess of Cash Receipts and Other Financing Receipts Over / (Under) Cash Disbursements and Other Financing Disbursements	59,659	(19,638)		40,021
Fund Cash Balances, January 1	<u>265,679</u>	<u>314,053</u>	<u>13,500</u>	<u>593,232</u>
Fund Cash Balances, December 31	<u>\$325,338</u>	<u>\$294,415</u>	<u>\$13,500</u>	<u>\$633,253</u>

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

**MONROE TOWNSHIP
MIAMI COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

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 Monroe Township, Miami County, (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, cemetery maintenance, and park operations. The Township contracts with the City of Tipp City to provide fire services and Emergency Medical Specialist, Inc., to provide ambulance 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:

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.

**MONROE TOWNSHIP
MIAMI COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Tipp-Monroe Community Services Fund – This fund receives property tax money which is remitted to the Tipp-Monroe Community Services, Inc., a not for profit organization exempt from federal income taxes under section 501(3)(C) of the Internal Revenue Service Code. The primary objective of Tipp-Monroe Community Services, Inc., is the provision of a broad range of comprehensive educational, recreational, cultural, and social service for the people of Tipp City and Monroe Township. Money collected and remitted to the Tipp-Monroe Community Services, Inc., for the years ended December 31, 2009 and 2008 was \$142,429 and \$122,497, respectively.

Ambulance & Emergency Medical Services Fund – This fund receives property tax money to pay for ambulance and emergency medical services for Township citizens.

3. Permanent Funds

These funds account 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:

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.

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 2009 and 2008 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.

**MONROE TOWNSHIP
MIAMI COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 DEPOSITS AND INVESTMENTS

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

	2009	2008
Demand deposits	\$708,731	\$619,753
Certificates of deposit	13,500	13,500
Total deposits	\$722,231	\$633,253

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, 2009 and 2008 follows:

2009 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 610,906	\$ 586,917	(\$23,989)
Special Revenue	963,597	927,714	(35,883)
Permanent	550	550	
Total	\$1,575,053	\$1,515,181	(\$59,872)

2009 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 733,000	\$ 580,399	\$152,601
Special Revenue	1,016,967	845,254	171,713
Permanent	550	550	
Total	\$1,750,517	\$1,426,203	\$324,314

2008 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 575,733	\$ 565,442	(\$10,291)
Special Revenue	925,803	865,014	(60,789)
Permanent	650	641	(9)
Total	\$1,502,186	\$1,431,097	(\$71,089)

**MONROE TOWNSHIP
MIAMI COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 738,000	\$ 505,783	\$232,217
Special Revenue	1,032,229	884,652	147,577
Permanent	641	641	
Total	\$1,770,870	\$1,391,076	\$379,794

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.

Public utilities are also taxed on personal and real property located within the Township.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

5. DEBT

Debt outstanding at December 31, 2009 was as follows:

	Principal	Interest Rate
2004 Fire Truck Lease Purchase	\$94,682	4.60%

The Township entered into a lease purchase agreement to finance the purchase of a new fire truck. The Township's taxing authority collateralized the lease.

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

Year ending December 31:	2004 Fire Truck Lease Purchase
2010	\$ 21,408
2011	21,408
2012	21,408
2013	21,408
2014	21,408
Total	\$107,040

**MONROE TOWNSHIP
MIAMI COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

6. RETIREMENT SYSTEMS

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 the plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2009.

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.

8. TIPP-MONROE COMMUNITY SERVICES

The Township levies a property tax for the purpose of supporting Tipp-Monroe Community Services, Inc., a not for profit organization exempt from federal income taxes under Section 501 (3) (C) of the Internal Revenue Service Code. The primary objective of Tipp Monroe Community Services, Inc., is the provision of a broad range of comprehensive educational, recreational, cultural, and social service for the people of Tipp City and Monroe Township. Further information regarding this organization can be obtained from Tipp-Monroe Services, Inc., 3 East Main Street, Tipp City, Ohio 45371, Phone number (937) 667-8631, email: tmcs@tmcomservices.org, Carli Amlin Dean, President, Board of Trustees.

The amount collected during 2009 and 2008 on behalf of Tipp-Monroe Community Services, Inc., was \$142,429 and \$122,497, respectively. These amounts are reported as taxes in the Special Revenue funds. The payments are included as conservation-recreation.

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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*

Monroe Township
Miami County
4 East Main Street
Tipp City, Ohio 45371

To the Board of Trustees:

We have audited the financial statements of Monroe Township, Miami County, (the Township) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated March 29, 2010, 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 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 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-001 described in the accompanying schedule of findings to be a material weakness.

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*.

We did note certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated March 29, 2010.

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 management, the Board of Trustees and others within the Township. We intend it for no one other than these specified parties.

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

Mary Taylor, CPA
Auditor of State

March 29, 2010

**MONROE TOWNSHIP
MIAMI COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2009-001

Material Weakness - Financial Statement Reclassifications

The Township prepared its annual financial statements in accordance with accounting practices the Auditor of State prescribes or permits. The Township's Annual Financial Report for 2009 and 2008 contained errors which resulted in several reclassifications and adjustments to correctly report the financial activity during and at the end of the periods as follows:

- A \$40,000 advance out approved in 2009 and 2008 in the General Fund rolled up into the financial statements as a transfer out in both years. This resulted in the understatement of advances out which was not presented on the financial statements and therefore advances in did not equal advances out;
- A \$40,000 advance out approved in 2009 and 2008 in the Ambulance & EMS Fund (Special Revenue Fund) rolled up into the financial statements as a transfer out in both years. This resulted in the understatement of advances out which were not presented on the financial statements, and therefore advances in did not equal advances out;
- Actual expenditures in the Ambulance & EMS Fund rolled up into the financial statements as transfers out in 2009 and 2008 in the amount of \$176,629 and \$130,732, respectively. This resulted in the understatement of expenditures, and transfers out not equaling transfers in;
- Transfers in for the Cemetery Fund in the amount of \$5,382 in 2009 rolled up into the financial statements as taxes revenue. This resulted in the understatement of transfers in, and transfers out not equaling transfers in;
- Cable franchise fees in the General Fund in the amounts of \$67,176 and \$46,440 in 2009 and 2008 respectively, were posted to the miscellaneous revenue line item. However, the Township Chart of Accounts required this revenue source to be posted to the licenses, permits, and fees line item. This resulted in the overstatement of the miscellaneous revenue line item;
- The Township's 2009 and 2008 combined financial statements showed the Special Assessments Fund as a separate special assessment fund type instead of being part of the special revenue fund type. This resulted in the financial statements reporting an unallowable fund type.

Adjustments and reclassifications to correct the significant errors above are reflected in the accompanying financial statements.

Additionally, we noted the following errors which were not adjusted on the accompanying financial statements; homestead and rollback receipts in the Ambulance & EMS Fund rolled up into the financial statements as taxes revenue instead of intergovernmental revenue in the amounts of \$18,275 and \$17,886 for 2009 and 2008, respectively.

The Township should review the account coding system prior to completion of the financial statements to verify that all account line items roll up into the proper financial statement line items and correct fund groupings according to the Township chart of accounts.

Officials Response: We have changed the appropriation and receipt categories in the accounting system to correct the errors noted above.

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**MONROE TOWNSHIP
MIAMI COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009 AND 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2007-001	Posting of Personal Property Tax Reimbursement	Yes	
2007-002	Posting of Debt Service Payments	Yes	



Mary Taylor, CPA
Auditor of State

MONROE TOWNSHIP

MIAMI 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
MAY 25, 2010**