



**Auditor of State  
Betty Montgomery**



**BERLIN TOWNSHIP  
MAHONING COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Cover Letter .....	1
Independent Accountants' Report.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental and Fiduciary Fund Types - For the Year Ended December 31, 2005.....	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental and Fiduciary Fund Types - For the Year Ended December 31, 2004.....	6
Notes to the Financial Statements .....	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	13

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**Auditor of State  
Betty Montgomery**

Berlin Township  
Mahoning County  
PO Box 95  
Berlin Center, Ohio 44401-0095

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Betty Montgomery".

**Betty Montgomery**  
Auditor of State

October 3, 2006

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Berlin Township  
Mahoning County  
PO Box 95  
Berlin Center, Ohio 44401-0095

To the Board of Trustees:

We have audited the accompanying financial statements of Berlin Township, Mahoning County, (the Township) as of and for the years ended December 31, 2005 and 2004. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

Revisions to GAAP would require the Township to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2005 and 2004. Instead of the combined funds the accompanying financial statements present for 2005 (and 2004), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2005 and 2004.

While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Township has elected not to reformat its statements. Since this Township does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

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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, 2005 and 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2005 and December 31, 2004, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Berlin Township, Mahoning County, as of December 31, 2005 and 2004, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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, 2005 and 2004. 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 October 3, 2006, 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.



**Betty Montgomery**  
Auditor of State

October 3, 2006



**BERLIN TOWNSHIP  
MAHONING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Governmental Fund Types</u>					<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>						
Local Taxes	\$78,400	\$118,588				\$196,988
Intergovernmental	22,817	157,408				180,225
Special Assessments	353					353
Licenses, Permits, and Fees	12,438					12,438
Earnings on Investments	12,749	2,343			\$624	15,716
Other Revenue	1,237	13,839				15,076
<b>Total Cash Receipts</b>	<u>127,994</u>	<u>292,178</u>	<u>0</u>	<u>0</u>	<u>624</u>	<u>420,796</u>
<b>Cash Disbursements:</b>						
Current:						
General Government	108,132	28,306				136,438
Public Safety		82,446				82,446
Public Works	620	83,226				83,846
Health	6,613	3,317			637	10,567
Human Services		9,368				9,368
Miscellaneous		266				266
Debt Service:						
Redemption of Principal		9,167	14,726			23,893
Interest and Fiscal Charges			845			845
Capital Outlay		51,041		120,000		171,041
<b>Total Cash Disbursements</b>	<u>115,365</u>	<u>267,137</u>	<u>15,571</u>	<u>120,000</u>	<u>637</u>	<u>518,710</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>12,629</u>	<u>25,041</u>	<u>(15,571)</u>	<u>(120,000)</u>	<u>(13)</u>	<u>(97,914)</u>
<b>Other Financing Receipts and (Disbursements):</b>						
Proceeds from Sale of Public Debt:						
Other Proceeds from Sale of Public Debt				120,000		120,000
Transfers-In			4,459			4,459
Advances-In	28,306	28,306				56,612
Transfers-Out		(4,459)				(4,459)
Advances-Out	(28,306)	(28,306)				(56,612)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>0</u>	<u>(4,459)</u>	<u>4,459</u>	<u>120,000</u>	<u>0</u>	<u>120,000</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>12,629</u>	<u>20,582</u>	<u>(11,112)</u>	<u>0</u>	<u>(13)</u>	<u>22,086</u>
<b>Fund Cash Balances, January 1 (Restated - See Note 2)</b>	<u>197,896</u>	<u>242,148</u>	<u>177,797</u>		<u>16,149</u>	<u>633,990</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$210,525</b></u>	<u><b>\$262,730</b></u>	<u><b>\$166,685</b></u>	<u><b>\$0</b></u>	<u><b>\$16,136</b></u>	<u><b>\$656,076</b></u>
<b>Reserve for Encumbrances, December 31</b>	<u><b>\$243</b></u>	<u><b>\$5,700</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$5,943</b></u>

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

**BERLIN TOWNSHIP  
MAHONING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>					<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>						
Local Taxes	\$80,283	\$117,673	\$14,934			\$212,890
Intergovernmental	34,834	109,625		\$50,131		194,590
Special Assessments	209					209
Licenses, Permits, and Fees	14,054					14,054
Earnings on Investments	13,124	2,118			\$826	16,068
Other Revenue	2,553	18,559				21,112
<b>Total Cash Receipts</b>	<u>145,057</u>	<u>247,975</u>	<u>14,934</u>	<u>50,131</u>	<u>826</u>	<u>458,923</u>
<b>Cash Disbursements:</b>						
Current:						
General Government	110,304					110,304
Public Safety		74,637				74,637
Public Works	557	81,964				82,521
Health	10,966	3,962			400	15,328
Human Services		8,974				8,974
Miscellaneous		426				426
Debt Service:						
Redemption of Principal		9,167	50,928			60,095
Capital Outlay	5,111	12,356		50,131		67,598
<b>Total Cash Disbursements</b>	<u>126,938</u>	<u>191,486</u>	<u>50,928</u>	<u>50,131</u>	<u>400</u>	<u>419,883</u>
Total Receipts Over/(Under) Disbursements	<u>18,119</u>	<u>56,489</u>	<u>(35,994)</u>	<u>0</u>	<u>426</u>	<u>39,040</u>
<b>Other Financing Receipts and (Disbursements):</b>						
Advances-In	24,000					24,000
Advances-Out		(24,000)				(24,000)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>24,000</u>	<u>(24,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	42,119	32,489	(35,994)	0	426	39,040
Fund Cash Balances, January 1	155,777	197,416	213,791	0	27,966	594,950
<b>Fund Cash Balances, December 31</b>	<u><b>\$197,896</b></u>	<u><b>\$229,905</b></u>	<u><b>\$177,797</b></u>	<u><b>\$0</b></u>	<u><b>\$28,392</b></u>	<u><b>\$633,990</b></u>
Reserve for Encumbrances, December 31	<u>\$2,962</u>	<u>\$274</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,236</u>

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

**BERLIN TOWNSHIP  
MAHONING COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Berlin Township, Mahoning 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, 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 the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

**C. Cash and Investments**

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

The Township 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 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 receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

Fire District Fund – This fund receives property tax money to pay for fire protection services and equipment.

**BERLIN TOWNSHIP  
MAHONING COUNTY**

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

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

**3. Debt Service Funds**

These funds account for resources the Township accumulates to pay bond and note debt. The Township had the following significant Debt Service Fund:

Note Retirement Fund: This fund receives property tax money restricted to satisfying the obligations of a note the Township issued to purchase fire equipment, and to repay interest free loans from the Ohio Public Works Commission for Issue II Projects.

**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:

Public Works Commission Projects Fund - The Township received a loan from the State of Ohio to pay for paving.

Fire Truck Fund – The Township received a loan to pay for a new fire truck

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

These funds account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant fiduciary funds:

Expendable Trust Fund – This fund accounts for a trust the Township received for cemetery purposes that both the principal (corpus) and the earnings may be expended.

Non-Expendable Trust Funds – These funds account for bequests the Township received for cemetery purposes that only the interest gained on the principal of the bequests may be extended.

Agency Fund – This fund accounts for Unclaimed Monies which had no activity in 2004 and 2005.

**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 and 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. Unencumbered appropriations lapse at year end.

**BERLIN TOWNSHIP  
MAHONING COUNTY**

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

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

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered 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 carried over, and need not be reappropriated.

A summary of 2005 and 2004 budgetary activity appears in Note 4.

**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. FUND RECLASSIFICATION AND RESTATEMENT OF FUND BALANCE**

Certain funds have been reclassified to properly reflect their intended purpose. Certain funds previously reported as expendable trust funds and agency funds have been reclassified and are now included as a special revenue funds.

The fund reclassifications had the following effect on the Township's fund balances as previously reported:

	Special Revenue Funds	Expendable Trust Funds	Agency Funds	Total
Fund Balances December 31, 2004	\$229,905	\$11,937	\$306	\$242,148
Fund Reclassification	12,243	(11,937)	(306)	0
Adjusted Fund Balances December 31, 2004	\$242,148	\$0	\$0	\$242,148

**3. EQUITY IN POOLED CASH AND INVESTMENTS**

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

	<u>2005</u>	<u>2004</u>
Demand deposits	\$481,224	\$464,299
Certificates of deposit	174,852	169,691
Total deposits	<u>\$656,076</u>	<u>\$633,990</u>

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

**BERLIN TOWNSHIP  
MAHONING COUNTY**

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

**4. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2005 and 2004 follows:

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$123,194	\$127,994	\$4,800
Special Revenue	290,036	292,178	2,142
Debt Service	4,459	4,459	0
Capital Projects	120,000	120,000	0
Fiduciary	602	624	22
Total	\$538,291	\$545,255	\$6,964

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$235,662	\$115,608	\$120,054
Special Revenue	474,216	277,296	196,920
Debt Service	15,571	15,571	0
Capital Projects	120,000	120,000	0
Fiduciary	12,768	637	12,131
Total	\$858,217	\$529,112	\$329,105

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$123,424	\$145,057	\$21,633
Special Revenue	235,519	247,975	12,456
Debt Service	14,935	14,934	(1)
Capital Projects	50,138	50,131	(7)
Fiduciary	637	826	189
Total	\$424,653	\$458,923	\$34,270

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$230,221	\$129,900	\$100,321
Special Revenue	345,017	191,760	153,257
Debt Service	51,225	50,928	297
Capital Projects	50,138	50,131	7
Fiduciary	12,781	400	12,381
Total	\$689,382	\$423,119	\$266,263

**BERLIN TOWNSHIP  
MAHONING COUNTY**

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

**5. PROPERTY TAX**

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

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.

**6. DEBT**

Debt outstanding at December 31, 2005 was as follows:

	Principal	Interest Rate
Weaver Road Safety Upgrade _OWPC	\$252,553	0%
Shenandoah Drive Resurfacing - OPWC	\$44,747	0%
Fire Tanker Truck	116,536	4.25
Total	\$413,836	

The Township acquired a loan to purchase a fire tanker truck. The Ohio Public Works Commission Loans are interest free loans issued to finance Issue II road project.

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

	Fire Tanker	Shenandoah- OPWC	Weaver- OPWC
Year ending December 31:			
2006	\$26,753	\$3,442	\$16,837
2007	26,753	3,442	16,837
2008	26,753	3,442	16,837
2009	26,753	3,442	16,837
2010	22,290	3,442	16,837
2011 – 2020		27,536	168,368
Total	\$129,302	\$44,746	\$252,553

**7. 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 this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2005 and 2004, OPERS members contributed 8.5 percent of their gross salaries. The Township contributed an amount equaling 13.55 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2005.

**BERLIN TOWNSHIP  
MAHONING COUNTY**

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

**8. RISK MANAGEMENT**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

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





**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Berlin Township  
Mahoning County  
PO Box 95  
Berlin Center, Ohio 44401-0095

To the Board of Trustees:

We have audited the financial statements of Berlin Township (the Township) as of and for the years ended December 31, 2005 and December 31, 2004, and have issued our report thereon dated October 3, 2006, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted that the Township uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Township because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

**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*. In a separate letter to the Township's management dated October 3, 2006, we reported an other matter related to noncompliance we deemed immaterial.

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We intend this report solely for the information and use of the audit committee, management, and the Board of Trustees. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

October 3, 2006



**Auditor of State  
Betty Montgomery**

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**BERLIN TOWNSHIP**

**MAHONING 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 14, 2006**