



**LIBERTY TOWNSHIP
HENRY COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



**JIM PETRO
AUDITOR OF STATE**

STATE OF OHIO

LIBERTY TOWNSHIP
HENRY COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2000	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 1999	4
Notes to the Financial Statements	5
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	11
Schedule of Findings	13
Schedule of Prior Audit Findings	17

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

One Government Center
Room 1420
Toledo, Ohio 43604-2246
Telephone 419-245-2811
800-443-9276
Facsimile 419-245-2484
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Liberty Township
Henry County
S-395 County Road 9
Liberty Center, Ohio 43532-9709

To the Board of Trustees:

We have audited the accompanying financial statements of Liberty Township, Henry County, Ohio, (the Township) as of and for the years ended December 31, 2000 and 1999. 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 audits.

We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits 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 statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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 the Township as of December 31, 2000 and 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 5, 2001 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. 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 in considering the results of our audits.

Liberty Township
Henry County
Report of Independent Accountants
Page 2

This report is intended solely for the information and use of management, the Board of Trustees, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

April 5, 2001

**LIBERTY TOWNSHIP
HENRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$36,292	\$60,078		\$96,370
Intergovernmental	38,089	71,194		109,283
Charges for Services		3,050		3,050
Licenses, Permits, and Fees		1,620		1,620
Earnings on Investments	8,161	1,639	\$109	9,909
Other Revenue	20,348	28,094		48,442
	<u>102,890</u>	<u>165,675</u>	<u>109</u>	<u>268,674</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	64,701	2,589		67,290
Public Safety		42,487		42,487
Public Works	3,300	81,874		85,174
Health		3,944		3,944
Capital Outlay	104	7,268	12,383	19,755
	<u>68,105</u>	<u>138,162</u>	<u>12,383</u>	<u>218,650</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>34,785</u>	<u>27,513</u>	<u>(12,274)</u>	<u>50,024</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		5,600	21,432	27,032
Transfers-Out	<u>(27,032)</u>			<u>(27,032)</u>
Total Other Financing Receipts/(Disbursements)	<u>(27,032)</u>	<u>5,600</u>	<u>21,432</u>	
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	7,753	33,113	9,158	50,024
Fund Cash Balances, January 1	<u>48,438</u>	<u>143,721</u>	<u>46,287</u>	<u>238,446</u>
Fund Cash Balances, December 31	<u>\$56,191</u>	<u>\$176,834</u>	<u>\$55,445</u>	<u>\$288,470</u>
Reserve for Encumbrances, December 31		<u>\$135</u>		<u>\$135</u>

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

**LIBERTY TOWNSHIP
HENRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$39,860	\$63,829		\$103,689
Intergovernmental	33,442	75,239		108,681
Charges for Services		1,500		1,500
Licenses, Permits, and Fees		1,994		1,994
Earnings on Investments	4,598	1,399	\$788	6,785
Other Revenue	21,372	29,206	249	50,827
	<u>99,272</u>	<u>173,167</u>	<u>1,037</u>	<u>273,476</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	60,844	2,829		63,673
Public Safety		27,384		27,384
Public Works	20,000	87,547		107,547
Health		3,078		3,078
Capital Outlay	396	29,535	5,000	34,931
	<u>81,240</u>	<u>150,373</u>	<u>5,000</u>	<u>236,613</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>18,032</u>	<u>22,794</u>	<u>(3,963)</u>	<u>36,863</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		4,000	17,505	21,505
Transfers-Out	(21,505)			(21,505)
	<u>(21,505)</u>	<u>4,000</u>	<u>17,505</u>	
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(3,473)	26,794	13,542	36,863
Fund Cash Balances, January 1	51,911	116,927	32,745	201,583
Fund Cash Balances, December 31	<u><u>\$48,438</u></u>	<u><u>\$143,721</u></u>	<u><u>\$46,287</u></u>	<u><u>\$238,446</u></u>
Reserve for Encumbrances, December 31	<u>\$458</u>	<u>\$192</u>		<u>\$650</u>

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

**LIBERTY TOWNSHIP
HENRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Liberty Township, Henry County, (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides general governmental services, including road and bridge maintenance, cemetery maintenance, fire protection and emergency medical treatment.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. 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 prescribed or permitted by the Auditor of State.

C. Cash and Investments

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

2. Special Revenue Funds

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

Fire District Fund - This fund receives property tax money for fire protection with the township.

Gasoline Tax Fund - This fund receives gasoline tax money to pay for constructing, maintaining and repairing Township roads.

**LIBERTY TOWNSHIP
HENRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

3. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital project fund for equipment and road replacement.

Miscellaneous Capital Projects Fund - This fund receives money for equipment purchases and road improvements.

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 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.

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. The Township did not encumber all commitments required by Ohio law. No material unrecorded encumbrances were outstanding at December 31.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

F. 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.

**LIBERTY TOWNSHIP
HENRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>2000</u>	<u>1999</u>
Demand deposits	\$138,470	\$113,446
Certificates of deposit	<u>150,000</u>	<u>125,000</u>
Total deposits and investments	<u><u>\$288,470</u></u>	<u><u>\$238,446</u></u>

Deposits are either (1) insured by the Federal Depository Insurance Corporation, or 2) collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending 2000 and 1999 as follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$97,567	\$102,890	\$5,323
Special Revenue	202,402	171,275	(31,127)
Capital Projects	<u>10,750</u>	<u>21,541</u>	<u>10,791</u>
Total	<u><u>\$310,719</u></u>	<u><u>\$295,706</u></u>	<u><u>(\$15,013)</u></u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$108,149	\$95,137	\$13,012
Special Revenue	167,422	138,297	29,125
Capital Projects	<u>10,000</u>	<u>12,383</u>	<u>(2,383)</u>
Total	<u><u>\$285,571</u></u>	<u><u>\$245,817</u></u>	<u><u>\$39,754</u></u>

**LIBERTY TOWNSHIP
HENRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$82,711	\$99,272	\$16,561
Special Revenue	182,422	177,167	(5,255)
Capital Projects	12,250	18,542	6,292
Total	\$277,383	\$294,981	\$17,598

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$101,340	\$101,704	(\$364)
Special Revenue	194,980	150,565	44,415
Capital Projects	14,000	5,000	9,000
Total	\$310,320	\$257,269	\$53,051

Appropriations exceeded expenditures in the Capital Projects fund in 2000, contrary to Ohio Revised Code § 5705.41(B).

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding 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 semiannual payment, 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.

**LIBERTY TOWNSHIP
HENRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

5. RETIREMENT SYSTEMS

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

Contribution rates are also prescribed by the Ohio Revised Code. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 10.84% in 2000 and 13.55% in 1999. The Township has unpaid contributions as of December 31, 2000 is \$781.

6. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

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

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

One Government Center
Room 1420
Toledo, Ohio 43604-2246
Telephone 419-245-2811
800-443-9276
Facsimile 419-245-2484
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Liberty Township
Henry County
S-395 County Road 9
Liberty Center, Ohio 43532-9709

To the Board of Trustees:

We have audited the accompanying financial statements of Liberty Township, Henry County, Ohio, (the Township) as of and for the years ended 2000 and 1999, and have issued our report thereon dated April 5, 2001. We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings as items; 2000-40135-001, 2000-40135-002, 2000-40135-003, 2000-40135-004 and 2000-40135-005. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 5, 2001.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a 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 in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated April 5, 2001.

Liberty Township
Henry County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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

Jim Petro
Auditor of State

April 5, 2001

**LIBERTY TOWNSHIP
HENRY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999**

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

FINDING NUMBER 2000-40135-001

Finding for Recovery

The Township's total depository cash balance at December 31, 2000 was \$288,470.60. The total general ledger cash balance was \$289,969.63 resulting in a unidentified shortage of \$1,499.03.

In accordance with the forgoing facts, and pursuant to Ohio Revised Code § 117.28, a Finding for Recovery for public money collected but not accounted for is hereby issued against Thomas Overmier, Liberty Township Clerk, and the Ohio Government Risk Management Plan, his bonding company, jointly and severally, in the amount of one thousand four hundred ninety-nine dollars and three cents (\$1,499.03), and in favor of the Liberty Township, General Fund.

FINDING NUMBER 2000-40135-002

Finding for Recovery

Ohio Revised Code § 505.24 sets the compensation for township trustees, where the township's budget falls between \$250,001 and \$500,000, at \$33.99 per day, not to exceed 200 days per year or \$6,798. During fiscal 1999, Liberty Township Trustee, Kenyon Glanz was compensated \$6,930, resulting in an overpayment of \$132.

In accordance with the forgoing facts, and pursuant to Ohio Revised Code § 117.28, a Finding for Recovery for public monies illegally expended against Kenyon Glanz, Liberty Township Trustee, and Ohio Government Risk Management Plan, his bonding company, jointly and severally, in the amount of one hundred thirty-two dollars (\$132), and in favor of the Liberty Township, General Fund.

Tom Overmier, Clerk, and Ohio Government Risk Management Plan, his bonding company, shall be secondarily liable for such overpayment to the extent that recovery or restitution is not obtained from Kenyon Glanz, Trustee.

FINDING NUMBER 2000-40135-003

Finding for Recovery

Ohio Revised Code § 505.24 sets the compensation for township trustees, where the township's budget falls between \$250,001 and \$500,000, at \$33.99 per day, not to exceed 200 days per year or \$6,798. During fiscal 1999, Leslie Kessler, Liberty Township Trustee, was compensated \$6,930, resulting in an overpayment of \$132.

In accordance with the forgoing facts, and pursuant to Ohio Revised Code § 117.28, a Finding for Recovery for public monies illegally expended against Leslie Kessler, Liberty Township Trustee, and Ohio Government Risk Management Plan, his bonding company, jointly and severally, in the amount of one hundred thirty-two dollars (\$132), and in favor of the Liberty Township, General Fund.

Tom Overmier, Clerk, and Ohio Government Risk Management Plan, his bonding company, shall be secondarily liable for such overpayment to the extent that recovery or restitution is not obtained from Leslie Kessler, Trustee.

FINDING NUMBER 2000-40135-004

Noncompliance Citation

Ohio Revised Code § 5705.41(B) prohibits a subdivision from making an expenditure unless it has been properly appropriated.

In 2000, Capital Project fund expenditures exceeded appropriations by \$2,383 (23%). Expenditures in excess of appropriations may result in deficit spending. However, no deficit spending was noted in 2000 or 1999.

We recommend that budget to actual reports be more closely monitored by the Clerk. The Clerk should request the Board of Trustees approve the necessary appropriation modifications when it appears expenditures will exceed appropriations.

FINDING NUMBER 2000-40135-005

Noncompliance Citation

Ohio Revised Code § 5705.41(D) states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

Should this requirement not be met, the section provides two exceptions which could prevent the contract from being void:

- A. Concerning contracts where the amount in question is \$1,000 or greater, the fiscal officer should present to the taxing authority of the subdivision or taxing unit a certificate stating that, at both the time the contract was made and at the time of the issuance of said certificate, a sufficient sum had been appropriated and was in the treasury or in the process of being collected and that money was free from any encumbrances. Within thirty days from the receipt of the certificate, the legislative authority may authorize a warrant for the payment of the amount due.
- B. Concerning amounts less than \$1,000, the fiscal officer must issue a certificate stating the same as in the first exception. However, the fiscal officer does not need to seek the approval of the legislative authority in order to authorize the payment of the contract.

This code section states that fiscal officers may prepare so-called "regular blanket" certificates not exceeding \$5,000 against any specific line item account over a period not exceeding three months or running beyond the current fiscal year. The regular blanket certificates may, but need not, be limited to a specific vendor. Only one regular blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

FINDING NUMBER 2000-40135-005
(Continued)

In addition to regular blanket certificates, a subdivision's fiscal officer may also issue so-called "super blanket" certificates for amounts over \$5,000 for expenditures and contracts from a specific line-item appropriation account in a specified fund for most professional services, fuel, oil, food items and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the fiscal year. More than one super blanket certificate may be outstanding at one particular time for a particular line-item appropriation account.

The Clerk did not make the proper certification of funds for 38 percent of the transactions tested during the audit period. We recommend that the Clerk certify all expenditures at the point when the contract is entered into or orders for goods or services are placed by Township officials. The certification can also be made through the use of "regular blanket", "then and now" or "super blanket" certificates.

This page intentionally left blank.

**LIBERTY TOWNSHIP
HENRY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2000 AND 1999**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2000-40135-004	ORC § 5705.41(B) certain expenditures exceed appropriations	No	Partially Corrected.
2000-40135-005	ORC § 5705.41(D) improper fiscal officer certification of certain expenditures.	No	Not Corrected.

This Page is Intentionally Left Blank.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

LIBERTY TOWNSHIP

HENRY 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 3, 2001**