

AMANDA TOWNSHIP

REGULAR AUDIT

January 1, 1998 - December 31, 1999

**AMANDA TOWNSHIP
ALLEN COUNTY**

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AMANDA TOWNSHIP
Allen County
Lima, Ohio 45806

ELECTED PERSONNEL BOARD OF TRUSTEES
AS OF DECEMBER 31, 1999

<u>TITLE/NAME</u>	<u>TERM OF OFFICE</u>	<u>SURETY</u>	<u>AMOUNT</u>	<u>PERIOD</u>
CHAIRMAN John Whiting	1/1/98-12/31/01	(A)	\$5,000	(B)
VICE - CHAIRMAN David Hays	1/1/96-12/31/99	(A)	\$5,000	(B)
TRUSTEE MEMBER Robert Barnt	1/1/98-12/31/01	(A)	\$5,000	(B)
Clerk Jennifer L. Schwartz	4/1/96-3/31/00	(A)	\$5,000	(B)

STATUTORY LEGAL COUNSEL
Sam Kendall
Allen County Prosecuting Attorney

(A) OTARMA

(B) Contracted Every Four Years



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Board of Trustees
Amanda Township
Lima, Ohio 45806

We have reviewed the Independent Auditor's Report of Amanda Township, Allen County, prepared by Reichert & Associates, CPA's, for the audit period January 1, 1998 through December 31, 1999. 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.

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. Amanda Township is responsible for compliance with these laws and regulations.



JIM PETRO
Auditor of State

June 29, 2000

REICHERT & ASSOCIATES, CPA'S

206 West Hardin Street
Findlay, Ohio 45840
phone: (419)422-6131
fax: (419)422-1372

Independent Auditor's Report

Amanda Township
Allen County
Lima, Ohio 45806

We have audited the accompanying financial statements of the Amanda Township as of and for the years ended December 31, 1999, and 1998. 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 audit 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 also includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates, if any, made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1-B, the Amanda Township, prepares its financial statements on the basis of accounting prescribed by or permitted by the Auditor of State, which is similar to the cash receipts and cash disbursement basis which is a basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements present fairly, in all material respects, the combined fund cash balances of the Amanda Township as of December 31, 1999 and 1998, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1-B.

In accordance with Government Auditing Standards, we have also issued our report dated April 17, 2000 on our consideration of Amanda Township internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

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

April 17, 2000
Findlay, Ohio

REICHERT & ASSOCIATES, CPA'S
Certified Public Accountants

AMANDA TOWNSHIP
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN FUND
 CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
 For The Year Ended December 31, 1999

	General	Special Revenue	Debt Service	Capital Projects	(Memorandu Only) Total
Cash Receipts:					
Local Taxes	\$26,728	\$42,099	\$0	\$0	68,827
Licenses, Permits and Fees	\$4,693	\$0	\$0	\$0	4,693
Intergovernmental Receipts	57,186	62,310	0	0	119,496
Earnings on Investment	605	610	0	0	1,215
Other Revenue	16,264	13,706	0	0	29,970
Total Cash Receipts	105,476	118,725	0	0	224,201
Cash Disbursements:					
Current:					
General Government	69,869	0	0	0	69,869
Public Works	0	76,839	0	0	76,839
Public Health	12,551	29,197	0	0	41,748
Capital Outlay	0	8,252	0	0	8,252
Debt Service:					
Principal Retirement	0	0	1,569	10,842	12,411
Interest	0	0	687	2,057	2,744
Total Cash Disbursements	82,420	114,288	2,256	12,899	211,863
Total Cash Receipts Over (Under) Cash Disbursements	23,056	4,437	(2,256)	(12,899)	12,338
Other Financing Receipts/(Disbursements):					
Proceeds of Notes	0	7,695	0	0	7,695
Transfers-in	0	0	2,954	12,899	15,853
Transfers-out	(15,853)	0	0	0	(15,853)
Total Other Financing Receipts/(Disbursements)	(15,853)	7,695	2,954	12,899	7,695
Excess of cash receipts and other financing receipts over/(under) cash disbursements and other financing disbursements	7,203	12,132	698	0	20,033
Fund Cash Balances, January 1, 1999	2,618	15,817	0	0	18,435
Fund Cash Balances, December 31, 1999	\$9,821	\$27,949	\$698	\$0	\$38,468
Reserve for Encumbrances	\$4,589	\$3,647	\$0	\$4,722	\$12,958

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

AMANDA TOWNSHIP
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN
 FUND CASH BALANCES - ALL FIDUCIARY FUND TYPES
 For The Year Ended December 31, 1999

	Nonexpendable Trust
Cash Receipts:	
Other Revenue - Gifts and Donations	3,150
Total Cash Receipts	3,150
Cash Disbursements:	
Current:	
General Government	0
Total Cash Disbursements	0
Total Cash Receipts Over (Under) Cash Disbursements	3,150
Fund Cash Balances, January 1, 1999	0
Fund Cash Balances, December 31, 1999	\$3,150

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

AMANDA TOWNSHIP
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN FUND
 CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
 For The Year Ended December 31, 1998

	General	Special Revenue	Debt Service	Capital Projects	(Memorandum Only) Total
Cash Receipts:					
Local Taxes	\$25,894	\$40,838	\$0	\$0	66,732
Licenses, Permits and Fees	\$4,079	\$0	\$0	\$0	4,079
Intergovernmental Receipts	51,306	59,751	0	0	111,057
Earnings on Investment	529	522	0	0	1,051
Other Revenue	20,761	38,009	0	0	58,770
Total Cash Receipts	102,569	139,120	0	0	241,689
Cash Disbursements:					
Current:					
General Government	72,134	0	0	0	72,134
Public Works	0	88,308	0	0	88,308
Public Health	8,083	21,728	0	0	29,811
Capital Outlay	0	27,609	0	293	27,902
Debt Service:					
Principal Retirement	722	0	2,411	5,019	8,152
Interest	422	0	1,200	1,086	2,708
Total Cash Disbursements	81,361	137,645	3,611	6,398	229,015
Total Cash Receipts Over (Under) Cash Disbursements	21,208	1,475	(3,611)	(6,398)	12,674
Other Financing Receipts/(Disbursements):					
Transfers-in	0	9,750	3,611	6,398	19,759
Transfers-out	(19,759)	0	0	0	(19,759)
Total Other Financing Receipts/(Disbursements)	(19,759)	9,750	3,611	6,398	0
Excess of cash receipts and other financing receipts over/(under) cash disbursements and other financing disbursements	1,449	11,225	0	0	12,674
Fund Cash Balances, January 1, 1998	1,169	4,592	0	0	5,761
Fund Cash Balances, December 31, 1998	\$2,618	\$15,817	\$0	\$0	\$18,435
Reserve for Encumbrances	\$3,041	\$0	\$0	\$0	\$3,041

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

AMANDA TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 1999 and 1998

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Amanda Township, Allen County, Ohio, (the Township) is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by three publicly-elected trustees. The Township provides general governmental 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 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

The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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:

Governmental Funds

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 contract to be restricted.

Special Revenue Funds: 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.

AMANDA TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 1999 and 1998

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

Capital Projects Fund - These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (excepts those financed through enterprise or trust funds).

E. BUDGETARY PROCESS

The Ohio Revised Code requires that each 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 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.

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.

Encumbrances:

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when commitments are made.

A summary of 1999 and 1998 budgetary activity appears in Note 3.

F. PROPERTY, PLANT, AND EQUIPMENT

Acquisitions of property, plant and equipment are recorded as disbursements (capital outlays) when paid. These items are not reflected as assets in the financial statements.

AMANDA TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 1999 and 1998

NOTE 2 -- EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>1999</u>	<u>1998</u>
Demand deposits	\$41,299	\$18,132
Star Ohio	<u>319</u>	<u>303</u>
 Total Deposits	 <u>\$41,618</u>	 <u>\$18,435</u>

The Township's deposits are insured by the Federal Depository Insurance Corporation and collateralized by the financial institution's public deposit pool.

NOTE 3 -- BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 1998 and 1999 follows:

<u>1998 Budgeted vs. Actual Receipts</u>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 111,742	\$ 102,569	\$(9,173)
Special Revenue	143,865	148,870	5,005
Debt Service	10,009	3,611	(6,398)
Capital Projects	<u>0</u>	<u>6,398</u>	<u>6,398</u>
Total	<u>\$ 265,616</u>	<u>\$ 261,448</u>	<u>\$(4,168)</u>

AMANDA TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 1999 and 1998

NOTE 3 -- BUDGETARY ACTIVITY (Continued)

1998 Budgeted vs. Actual Budgetary Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 110,328	\$ 104,161	\$ 6,167
Special Revenue	145,625	137,645	7,980
Debt Service	3,611	3,611	0
Capital Projects	<u>6,398</u>	<u>6,398</u>	<u>0</u>
Total	<u>\$ 265,962</u>	<u>\$ 251,815</u>	<u>\$ 14,147</u>

1999 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 114,868	\$ 105,476	\$ (9,392)
Special Revenue	123,040	126,420	3,380
Debt Service	1,140	2,954	1,814
Capital Projects	15,213	12,899	(2,314)
Fiduciary Funds	<u>0</u>	<u>3,150</u>	<u>3,150</u>
Total	<u>\$ 254,261</u>	<u>\$ 250,899</u>	<u>\$ (3,362)</u>

AMANDA TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 1999 and 1998

NOTE 3 -- BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Budgetary Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 106,375	\$ 102,862	\$ 3,513
Special Revenue	146,660	117,935	28,725
Debt Service	2,256	2,256	0
Capital Projects	15,213	17,621	(2,408)
Fiduciary Funds	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 270,504</u>	<u>\$ 240,674</u>	<u>\$ 29,830</u>

NOTE 4 -- PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Township 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 financial statements as Intergovernmental receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, 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.

AMANDA TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 1999 and 1998

NOTE 5 - NOTES PAYABLE

A listing of the changes in notes payable for the township for years ended December 31, 1998 and 1999 follows:

	<u>Balance</u> <u>12/31/97</u>	<u>Amount</u> <u>Issued</u>	<u>Amount</u> <u>Retired</u>	<u>Balance</u> <u>12/31/98</u>
Citizens National Bank - #1	\$ 43,695	\$ 0	\$ 6,680	\$ 37,015
Citizens National Bank - #2	<u>16,300</u>	<u>0</u>	<u>1,472</u>	<u>14,828</u>
Total	<u>\$ 59,995</u>	<u>\$ 0</u>	<u>\$ 8,152</u>	<u>\$ 51,843</u>

	<u>Balance</u> <u>12/31/98</u>	<u>Amount</u> <u>Issued</u>	<u>Amount</u> <u>Retired</u>	<u>Balance</u> <u>12/31/99</u>
Citizens National Bank - #1	\$ 37,015	\$ 0	\$ 3,148	\$ 33,867
Citizens National Bank - #2	14,828	0	1568	13,260
Citizens National Bank - #3	<u>0</u>	<u>7,695</u>	<u>7,695</u>	<u>0</u>
Total	<u>\$ 51,843</u>	<u>\$ 7,695</u>	<u>\$ 12,411</u>	<u>\$ 47,127</u>

Note #1 was originally issued in 1996 for the purchase of a dump truck, payable in semi-annual installments resulting in a five year maturity. In 1998 the township refinanced this note for \$38,676, with a new term of semi-annual payments of \$2,471 and a new maturity date of March 27, 2008

Note #2 relates to the purchase of some land adjacent to the Township Hall. It was issued in 1997 and is payable in semi-annual installments of \$1,135 over nine years.

Note #3 was for the purchase of a Dixie Chopper Mower. The note was issued in April of 1999 and repaid in December of 1999.

AMANDA TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 1999 and 1998

NOTE 5 - NOTES PAYABLE (Continued)

The following is a schedule of the debt service requirements for the remaining notes:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 4,923	\$ 2,270	\$ 7,193
2001	5,174	2,019	7,193
2002	5,432	1,761	7,193
2003	5,702	1,491	7,193
2004	5,982	1,211	7,193
Subsequent	<u>19,914</u>	<u>1,861</u>	<u>21,775</u>
	<u>\$ 47,127</u>	<u>\$ 10,613</u>	<u>\$ 57,740</u>

NOTE 6 -- RETIREMENT SYSTEMS

The Township's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. This plan provides retirement benefits, including post retirement health care, 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 1999 and 1998, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 1999.

NOTE 7 -- RISK MANAGEMENT

The Township is a member of the Ohio Township Association Risk Management Authority (the Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The pool may assess supplemental premiums. The following risks are covered by the Pool:

- General liability and casualty
- Public official's liability
- Vehicle

AMANDA TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
For the Years Ended December 31, 1999 and 1998

NOTE 8 -- CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by grantor, principally the federal government. Any disallowed costs, may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

The Township's attorney and management are aware of no litigation.

REICHERT & ASSOCIATES, CPA'S

206 West Hardin Street

Findlay, Ohio 45840

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fax: (419)422-1372

Report of Independent Accountants on Compliance and on Internal Control Required by Government Auditing Standards

Board of Trustees
Amanda Township
Allen County
Lima, Ohio 45806

We have audited the financial statements of the Amanda Township as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated April 17, 2000. 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 the 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 two instances of noncompliance that are required to be reported under Government Auditing Standards.

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

Board of Trustees
Amanda Township
Report of Independent Accountants on Compliance and on
Internal Control Required by Government Auditing Standards
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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 did note other matters involving the internal control over financial reporting that we have reported to management of Amanda Township in a separate letter dated April 17, 2000.

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

April 17, 2000
Findlay, Ohio

REICHERT & ASSOCIATES, CPA's
Certified Public Accountants

AMANDA TOWNSHIP
ALLEN COUNTY
JANUARY 1, 1998 to DECEMBER 31, 1999

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

Noncompliance Citation

99-1 Ohio Rev. Code Section 5705.39 state that the total appropriation from each fund should not exceed the total estimated revenue. No appropriation measure is to become effective until the county auditor files a certificate that the total appropriations from each fund do not exceed the total official estimate or amended official estimate.

In addition, Ohio Rev. Code Section 5705.41(B) states that no subdivision shall make any expenditure of money unless it has been lawfully appropriated as provided in such chapter.

On April 17, 1998 the Township signed an agreement to purchase a John Deere 5510 Tractor for \$27,609 from Koenig Equipment. This vehicle was purchased using Motor Vehicle Funds, which in April 1998 had estimated resources and appropriations of \$12,120. In addition, no purchase order was issued by the Township, nor was a certification made that funds were available to cover this purchase in April.

The Township paid for this vehicle in July 1998, at which time the purchase order was issued and the certification. In October 1998 an amended official certificate and an amended appropriation was issued to account for the above transaction.

The above transaction was not completed in the appropriate sequence to be in compliance with Ohio Rev. Code.

99-2 Ohio Revised Code, Section 5705.41(B), states that no subdivision shall make any expenditure of money unless it has been lawfully appropriated as provided in such chapter.

The Capital Projects Fund had estimated resources and appropriations of \$15,213. At year-end the actual disbursements in the Capital Projects Fund were \$12,899 and encumbrances were \$4,722, resulting in expenditures exceeding appropriation by \$2,408.

The Township had a Noncompliance Citation during the previous audit for this same Section of Ohio Rev. Code.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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AMANDA TOWNSHIP

ALLEN 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.

By: Susan Babbitt

Date: JULY 20, 2000