



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF CASSTOWN
MIAMI COUNTY

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Village of Casstown
Miami County
P.O. Box 91
Casstown, Ohio 45312

To the Village Council:

We have audited the accompanying financial statements of the Village of Casstown, Miami County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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 audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Village 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 Village of Casstown, Miami County, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2000 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of management, Village Council 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.

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro
Auditor of State

June 1, 2000

**VILLAGE OF CASSTOWN
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, 1999**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$7,812			\$7,812
Special Assessments	8,332			8,332
Intergovernmental Receipts	27,959	13,106		41,065
Charges for Services			4,438	4,438
Fines, Licenses, and Permits	30			30
Miscellaneous	2,069	1,459	3,614	7,142
	<u>46,202</u>	<u>14,565</u>	<u>8,052</u>	<u>68,819</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	6,482			6,482
Public Health Services	612		4,441	5,053
Leisure Time Activities	100			100
Community Environment				0
Basic Utility Services				0
Transportation	4,857	4,409		9,266
General Government	10,738			10,738
	<u>22,789</u>	<u>4,409</u>	<u>4,441</u>	<u>31,639</u>
Total Disbursements				
Total Receipts Over Disbursements	<u>23,413</u>	<u>10,156</u>	<u>3,611</u>	<u>37,180</u>
Fund Cash Balances January 1	<u>54,805</u>	<u>21,837</u>	<u>58,024</u>	<u>134,666</u>
Fund Cash Balances, December 31	<u>\$78,218</u>	<u>\$31,993</u>	<u>\$61,635</u>	<u>\$171,846</u>
Reserves for Encumbrances, December 31	<u>\$1,049</u>	<u>\$0</u>	<u>\$1,365</u>	<u>\$2,414</u>

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

**VILLAGE OF CASSTOWN
MIAMI COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
PROPRIETARY FUND TYPE AND SIMILAR FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	
Operating Cash Receipts:			
Charges for Services	\$41,247		\$41,247
Miscellaneous	3,213		3,213
	<u>44,460</u>	<u>0</u>	<u>44,460</u>
Operating Cash Disbursements:			
Personal Services	18,585		18,585
Travel Transportation	53		53
Contractual Services	779		779
Supplies and Materials	7,590		7,590
Capital Outlay	1,776		1,776
	<u>28,783</u>	<u>0</u>	<u>28,783</u>
Operating Income/(Loss)	<u>15,677</u>	<u>0</u>	<u>15,677</u>
Non-Operating Cash Receipts:			
Other Non-Operating Receipts	355		355
Non-Operating Cash Disbursements:			
Other Non-Operating Cash Disbursements	313		313
Net Receipts Over Disbursements	15,719	0	15,719
Fund Cash Balances, January 1	<u>15,689</u>	<u>46,452</u>	<u>62,141</u>
Fund Cash Balances, December 31	<u><u>\$31,408</u></u>	<u><u>\$46,452</u></u>	<u><u>\$77,860</u></u>
Reserve for Encumbrances, December 31	<u><u>\$1,228</u></u>	<u><u>\$0</u></u>	<u><u>\$1,228</u></u>

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

**VILLAGE OF CASSTOWN
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, 1998**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$7,807			\$7,807
Special Assessments	8,325			8,325
Intergovernmental Receipts	20,914	73,890		94,804
Charges for Services			1,492	1,492
Fines, Licenses, and Permits	75			75
Miscellaneous	2,925	1,461	3,956	8,342
	<u>40,046</u>	<u>75,351</u>	<u>5,448</u>	<u>120,845</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	6,818			6,818
Public Health Services	104		1,152	1,256
Leisure Time Activities	100			100
Transportation	4,029	84,213		88,242
General Government	11,954			11,954
	<u>23,005</u>	<u>84,213</u>	<u>1,152</u>	<u>108,370</u>
Total Disbursements				
Total Receipts Over/(Under) Disbursements	<u>17,041</u>	<u>(8,862)</u>	<u>4,296</u>	<u>12,475</u>
Fund Cash Balances January 1	<u>37,764</u>	<u>30,699</u>	<u>53,728</u>	<u>122,191</u>
Fund Cash Balances, December 31	<u>\$54,805</u>	<u>\$21,837</u>	<u>\$58,024</u>	<u>\$134,666</u>
Reserves for Encumbrances, December 31	<u>\$655</u>	<u>\$0</u>	<u>\$0</u>	<u>\$655</u>

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

**VILLAGE OF CASSTOWN
MIAMI COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
PROPRIETARY FUND TYPE AND SIMILAR FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	Totals (Memorandum Only)
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	
Operating Cash Receipts:			
Charges for Services	\$21,761		\$21,761
Miscellaneous	3,151		3,151
	<u>24,912</u>	<u>0</u>	<u>24,912</u>
Operating Cash Disbursements:			
Personal Services	14,946		14,946
Travel Transportation	55		55
Contractual Services	777		777
Supplies and Materials	8,005		8,005
Capital Outlay	8,206		8,206
	<u>31,989</u>	<u>0</u>	<u>31,989</u>
Operating Income/(Loss)	<u>(7,077)</u>	<u>0</u>	<u>(7,077)</u>
Non-Operating Cash Receipts:			
Other Non-Operating Receipts	2,728		2,728
Non-Operating Cash Disbursements:			
Other Non-Operating Cash Disbursements	209		209
Net Receipts Over/(Under) Disbursements	(4,558)	0	(4,558)
Fund Cash Balances, January 1	<u>20,247</u>	<u>46,452</u>	<u>66,699</u>
Fund Cash Balances, December 31	<u><u>\$15,689</u></u>	<u><u>\$46,452</u></u>	<u><u>\$62,141</u></u>
Reserve for Encumbrances, December 31	<u><u>\$1,044</u></u>	<u><u>\$0</u></u>	<u><u>\$1,044</u></u>

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

**VILLAGE OF CASSTOWN
MIAMI COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Casstown, Miami County, (the Village) 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 Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including cemetery operations.

The Village's management believes these financial statements present all activities for which the Village 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 Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village 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 Village had the following significant Special Revenue Funds:

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

State Highway Improvement Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing state highway streets through the Village.

**VILLAGE OF CASSTOWN
MIAMI COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Capital Project Fund

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 Village had the following significant capital project fund:

Cemetery Land Purchase and Maintenance Fund - This fund receives proceeds from the selling of burial plots. Its proceeds are to be used for the acquisition and maintaining of the land.

4. Enterprise Funds

These funds account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The Village had the following significant Enterprise Fund:

Cemetery Operating Fund - This fund receives charges for services to manage the Cemetery.

5. Fiduciary Funds (Trust Fund)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Village to maintain the corpus of the trust, the fund is classified as a non-expendable trust fund. Other trust funds are classified as expendable. The Village had the following significant fiduciary fund:

Non-Expendable Trust Fund

Cemetery Endowment Fund - Amounts donated are maintained in perpetuity. Investment earnings are used for grave upkeep as specified by the donation.

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 Council 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.

**VILLAGE OF CASSTOWN
MIAMI COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Village did not use the encumbrance method of accounting.

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 when paid. These items are not reflected as assets on the accompanying financial statements.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Village 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>1999</u>	<u>1998</u>
Demand deposits	\$ 62,931	\$ 19,190
Certificates of deposit	<u>186,775</u>	<u>177,617</u>
Total deposits	<u>\$ 249,706</u>	<u>\$ 196,807</u>

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

3. BUDGETARY ACTIVITY

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

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 48,688	\$ 46,202	\$ (2,486)
Special Revenue	13,470	14,565	1,095
Capital Projects	6,980	8,052	1,072
Enterprise	<u>43,965</u>	<u>44,815</u>	<u>850</u>
Total	<u>\$ 113,103</u>	<u>\$ 113,634</u>	<u>\$ 531</u>

**VILLAGE OF CASSTOWN
MIAMI COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 35,522	\$ 23,838	\$ 11,684
Special Revenue	12,250	4,409	7,841
Capital Projects	5,250	5,806	(556)
Enterprise	45,209	30,324	14,885
Total	<u>\$ 98,231</u>	<u>\$ 64,377</u>	<u>\$ 33,854</u>

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 37,989	\$ 40,046	\$ 2,057
Special Revenue	99,244	75,351	(23,893)
Capital Projects	3,875	5,448	1,573
Enterprise	33,657	27,640	(6,017)
Total	<u>\$ 174,765</u>	<u>\$ 148,485</u>	<u>\$ (26,280)</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 32,901	\$ 23,660	\$ 9,241
Special Revenue	113,500	84,213	29,287
Capital Projects	4,275	1,152	3,123
Enterprise	35,228	33,242	1,986
Total	<u>\$ 185,904</u>	<u>\$ 142,267</u>	<u>\$ 43,637</u>

Ohio law requires the fiscal office to certify that the amount required for any expenditure that 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. The Village did not obtain certification of the availability of funds.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. 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.

**VILLAGE OF CASSTOWN
MIAMI COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

4. PROPERTY TAX (Continued)

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

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 Village.

5. RETIREMENT SYSTEMS

The Village's cemetery employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is cost-sharing, multiple-employer plan. The Village's officials belong to the Social Security System. These plans provide retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1999 and 1998, members of Social Security System contributed 7.65% of their gross salaries. The Village contributed an amount equal to 7.65% of participants' gross salaries. PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 1999.

6. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

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

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

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

Village of Casstown
Miami County
P.O. Box 91
Casstown, Ohio 45312

To the Village Council:

We have audited the accompanying financial statements of the Village of Casstown, Miami County, Ohio (the Village), as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated June 1, 2000. 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.

Compliance

As part of obtaining reasonable assurance about whether the Village'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 audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of finding as item 1999-30355-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 1, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Village'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 Village in a separate letter dated June 1, 2000.

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

June 1, 2000

**VILLAGE OF CASSTOWN
MIAMI COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 1999 AND 1998**

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

FINDING NUMBER 1999-30355-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D), states that no order or contracts involving the expenditure of money is to be made unless there is attached thereto a certificate of the fiscal officer that the amount required for the order or contract 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.

Section 5705.41(D), Ohio Rev. Code, provides for the following exception to this requirement:

If no certificate is issued at the time the contract or order is presented for payment, the taxing authority may authorize the payment provided there is appropriated sufficient sum for the purpose of such contract and is in the treasury or process of collection to the credit of an appropriate fund free from a previous encumbrance, provided such action is taken within thirty days of the contract date, and the amount involved is less than \$1,000. Amounts less than \$1,000 may be paid by the fiscal officer without affirmation of the taxing authority, upon completion of a "then and now" certificate.

For one hundred percent of the expenditures tested, obligations were incurred by the Village without obtaining prior certification of the availability of funds. The exceptions provided by the aforementioned Section were not utilized for any of the tested transactions.

**VILLAGE OF CASSTOWN
MIAMI COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 1999 AND 1998**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected</u> ?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No <u>Longer Valid</u> ; <i>Explain:</i>
1997-30355-001	ORC Section 5705.41(D), Failure to Encumber	No	Not corrected



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

VILLAGE OF CASSTOWN

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
JULY 13, 2000**