



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**BERNE TOWNSHIP
FAIRFIELD COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Berne Township
Fairfield County
112 North Canal Street
Sugar Grove, Ohio 43155

To the Board of Trustees:

We have audited the accompanying financial statements of Berne Township, Fairfield County, Ohio (the Township) as of and for the years ended December 31, 2001 and December 31, 2000. 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 *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 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 of Berne Township, Fairfield County, Ohio as of December 31, 2001 and December 31, 2000, 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 18, 2002 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 audit.

This report is intended solely for the information and use of the audit committee, 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.

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

JIM PETRO
Auditor of State

April 18, 2002

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**BERNE TOWNSHIP
FAIRFIELD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Fund</u>	
Cash Receipts:					
Local Taxes	\$ 29,011	\$ 471,756	\$ -	\$ -	\$ 500,767
Intergovernmental	173,925	138,158	96,437	-	408,520
Charges for Services	-	5,075	-	-	5,075
Licenses, Permits, and Fees	-	8,624	-	-	8,624
Earnings on Investments	26,139	8,313	-	219	34,671
Other Revenue	11,313	56,779	-	-	68,092
	<u>240,388</u>	<u>688,705</u>	<u>96,437</u>	<u>219</u>	<u>1,025,749</u>
Total Cash Receipts					
Cash Disbursements:					
Current:					
General Government	178,020	-	-	-	178,020
Public Safety	-	176,123	-	-	176,123
Public Works	-	427,978	-	-	427,978
Contract Services	-	-	-	219	219
Health	18,947	-	-	-	18,947
Miscellaneous	-	8,387	-	-	8,387
Debt Service:					
Redemption of Principal	22,914	-	-	-	22,914
Interest and Fiscal Charges	4,848	-	-	-	4,848
Capital Outlay	-	15,471	96,437	-	111,908
	<u>224,729</u>	<u>627,959</u>	<u>96,437</u>	<u>219</u>	<u>949,344</u>
Total Cash Disbursements					
Total Cash Receipts Over/(Under) Cash Disbursements	<u>15,659</u>	<u>60,746</u>	<u>-</u>	<u>-</u>	<u>76,405</u>
Other Financing Receipts and (Disbursements):					
Transfers-In	-	-	75,000	-	75,000
Transfers-Out	-	(75,000)	-	-	(75,000)
	<u>-</u>	<u>(75,000)</u>	<u>75,000</u>	<u>-</u>	<u>-</u>
Total Other Financing Receipts/(Disbursements)					
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>15,659</u>	<u>(14,254)</u>	<u>75,000</u>	<u>-</u>	<u>76,405</u>
Fund Cash Balances, January 1	<u>172,286</u>	<u>451,586</u>	<u>175,000</u>	<u>4,107</u>	<u>802,979</u>
Fund Cash Balances, December 31	<u>\$ 187,945</u>	<u>\$ 437,332</u>	<u>\$ 250,000</u>	<u>\$ 4,107</u>	<u>\$ 879,384</u>

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

**BERNE TOWNSHIP
FAIRFIELD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND FIDUCIARY FUND
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>	<u>Fiduciary Fund</u>	
Cash Receipts:					
Local Taxes	\$ 27,047	\$ 409,834	\$ -	\$ -	\$ 436,881
Intergovernmental	111,776	148,274	95,482	-	355,532
Charges for Services	-	4,010	-	-	4,010
Licenses, Permits, and Fees	-	10,887	-	-	10,887
Earnings on Investments	30,579	12,526	-	203	43,308
Other Revenue	10,549	43,501	-	-	54,050
Total Cash Receipts	<u>179,951</u>	<u>629,032</u>	<u>95,482</u>	<u>203</u>	<u>904,668</u>
Cash Disbursements:					
Current:					
General Government	123,102	-	-	-	123,102
Public Works	-	421,941	-	-	421,941
Contract Services	-	-	-	203	203
Health	18,900	-	-	-	18,900
Miscellaneous	-	30,385	-	-	30,385
Debt Service:					
Redemption of Principal	22,221	-	-	-	22,221
Interest and Fiscal Charges	6,132	-	-	-	6,132
Capital Outlay	-	109,550	95,482	-	205,032
Total Cash Disbursements	<u>170,355</u>	<u>561,876</u>	<u>95,482</u>	<u>203</u>	<u>827,916</u>
Total Receipts Over/(Under) Disbursements	<u>9,596</u>	<u>67,156</u>	<u>-</u>	<u>-</u>	<u>76,752</u>
Other Financing Receipts and (Disbursements):					
Transfers-In	-	7,000	75,000	-	82,000
Transfers-Out	(7,000)	(75,000)	-	-	(82,000)
Total Other Financing Receipts/(Disbursements)	<u>(7,000)</u>	<u>(68,000)</u>	<u>75,000</u>	<u>-</u>	<u>-</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	2,596	(844)	75,000	-	76,752
Fund Cash Balances, January 1	169,690	452,430	100,000	4,107	726,227
Fund Cash Balances, December 31	<u>\$ 172,286</u>	<u>\$ 451,586</u>	<u>\$ 175,000</u>	<u>\$ 4,107</u>	<u>\$ 802,979</u>

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

**BERNE TOWNSHIP
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Berne Township, Fairfield 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 and repair, 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 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:

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

Fire District Fund - This fund receives real estate and personal property tax money to provide fire protection and emergency services to the Township.

**BERNE TOWNSHIP
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Capital Projects 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 Projects Fund:

Capital Fund - The Township received an Ohio Public Works Commission grant from the State of Ohio to repair and replace portions of Hansley Road.

4. Fiduciary Funds (Trust Funds)

These funds are used to account for resources restricted by legally binding trust agreements. The Township had the following significant fiduciary fund:

Cemetery Bequest Fund – This fund consists of bequests from families for the upkeep of cemetery plots.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. The Township did not use the encumbrance method of accounting.

A summary of 2001 and 2000 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.

**BERNE TOWNSHIP
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township maintains a cash and investments pool used by all funds, except the Non-expendable trust fund. The Township maintains a separate certificate of deposit for the nonexpendable trust fund. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	2001	2000
Demand deposits	\$875,277	\$798,872
Certificates of deposit	4,107	4,107
Total deposits	\$879,384	\$802,979

Deposits: 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 ended December 31, 2001 and December 31, 2000 follows:

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$142,073	\$240,388	\$98,315
Special Revenue	545,500	688,705	143,205
Capital Projects	75,000	171,437	96,437
Fiduciary	225	219	(6)
Total	\$762,798	\$1,100,749	\$337,951

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$292,667	\$224,729	\$67,938
Special Revenue	864,397	702,959	161,438
Capital Projects	0	96,437	(96,437)
Fiduciary	225	219	6
Total	\$1,157,289	\$1,024,344	\$132,945

**BERNE TOWNSHIP
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$122,401	\$179,951	\$57,550
Special Revenue	544,900	636,032	91,132
Capital Projects	75,000	170,482	95,482
Fiduciary	200	203	3
Total	\$742,501	\$986,668	\$244,167

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$273,965	\$177,355	\$96,610
Special Revenue	931,869	636,876	294,993
Capital Projects	0	95,482	(95,482)
Fiduciary	200	203	(3)
Total	\$1,206,034	\$909,916	\$296,118

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.

5. DEBT

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
General Obligation Note	\$44,444	5.07%
Dump Truck Lease	25,862	6.14%
	\$70,306	

The general obligation notes were issued to finance the purchase of land. The notes are collateralized solely by the Township's taxing authority.

**BERNE TOWNSHIP
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

5. DEBT (Continued)

The Township leased (with option to buy) a dump truck in February 1999 at an interest rate of 6.14%. Total obligation as of December 31 for this lease is \$25,862 plus interest

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

	General Obligation Notes	Dump Truck Lease
Year ending December 31:		
2002	13,253	13,939
2003	12,681	13,939
2004	12,117	0
2005	11,539	0
Total	\$49,590	\$27,878

6. RETIREMENT SYSTEMS

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio, 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. For 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries in 2001 and for the period of January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Township has paid all contributions required through December 31, 2001.

7. RISK MANAGEMENT

Risk Pool Membership

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

OTARMA retains casualty risks up to \$250,000 per occurrence. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, which the General Reinsurance Corporation will reinsure.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

**BERNE TOWNSHIP
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

7. RISK MANAGEMENT (continued)

Property Coverage

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and report the following assets, liabilities and retained earnings at December 31:

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$22,684,383
Liabilities	<u>9,379,003</u>	<u>8,924,977</u>
Retained earnings	<u>\$14,324,773</u>	<u>\$13,759,406</u>

<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$5,011,131	\$4,156,784
Liabilities	<u>647,667</u>	<u>497,831</u>
Retained earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>

The Township also provides health insurance and dental and vision coverage to full-time employees through a private carrier.



**STATE OF OHIO
OFFICE OF THE AUDITOR**

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

Berne Township
Fairfield County
112 North Canal Street
Sugar Grove, OH 43155

To the Board of Trustees:

We have audited the accompanying financial statements of Berne Township, Fairfield County, Ohio (the Township) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated April 18, 2002. 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 *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 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 findings as item 2001-40623-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 18, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, 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 18, 2002.

Berne Township
Fairfield County
Report on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of the audit committee, management, and the Board of Trustees, 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 stylized with a large, looping initial "J" and a long horizontal stroke extending to the right.

JIM PETRO
Auditor of State

April 18, 2002

**BERNE TOWNSHIP
FAIRFIELD COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

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

FINDING NUMBER 2001-40623-001

Ohio Rev. Code Section 5705.41(D) states in part that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of fiscal officer of the subdivision. 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 encumbrances.

At each regular meeting, the Clerk provides a listing of all invoices received since the last presentation to the Board of Trustees. These invoices are listed in the minutes of the proceedings of the Board of Trustees. After their review and approval, the Chairman signs the minutes and the Clerk certifies the availability of funds needed to pay the invoices, evidenced by her signature. This practice does not satisfy the requirement that funds be encumbered or set aside prior to the obligation or invoice date.

We recommend the Clerk ensure funds are certified as available prior to the expenditure through the issuance of a purchase order, a blanket or super blanket certificate. One blanket certificate can be issued for each line item appropriation, not to exceed three months or \$5,000 for recurring and reasonably predictable operating expenses. These blanket certificates should be canceled at the end of each fiscal year. A super blanket certificate can be issued for any amount and any time period, not to exceed the fiscal year. More than one super blanket certificate can be outstanding for an appropriation line item.

Also, as an alternative, the Clerk can issue then and now certificates for expenditures made prior to the certification up to \$1,000. Then and now certificates allow the Clerk to certify that both at the time the expenditure was made and at the time that the certification is completed, sufficient funds were available. These certificates can be certified by the Clerk without subsequent authorization from the Board. However, then and now certificates issued by the Clerk in excess of \$1,000 must be authorized by the Board within thirty days after payment. If authorization is not made within thirty days, there is no legal liability on the part of the Township.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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BERNE TOWNSHIP

FAIRFIELD 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 30, 2002**