



**TWIN TOWNSHIP  
PREBLE COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000-1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**TWIN TOWNSHIP  
PREBLE COUNTY**

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## INDEPENDENT ACCOUNTANTS' REPORT

Twin Township  
Preble County  
1251 State Route 503 North  
West Alexandria, Ohio 45381

To the Board of Trustees:

We have audited the accompanying financial statements of Twin Township, Preble 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 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 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 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 June 7, 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 audit.

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

**Jim Petro**  
Auditor of State

June 7, 2001

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**TWIN TOWNSHIP  
PREBLE COUNTY**

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

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Expendable Trust</u>	<u>Total (Memorandum Only)</u>
<b>Cash Receipts:</b>				
Taxes	\$20,720	\$177,458		\$198,178
Licenses, Permits and Fees		21,834		21,834
Intergovernmental Receipts	29,584	84,878		114,462
Interest	14,631			14,631
Other Revenue	206	26,390		26,596
	<u>65,141</u>	<u>310,560</u>		<u>375,701</u>
<b>Total Cash Receipts</b>				
<b>Cash Disbursements:</b>				
Current:				
General Government	35,109			35,109
Public Safety		74,659		74,659
Public Works	34,515	230,365		264,880
Health		36,505		36,505
Capital Outlay		4,294		4,294
	<u>69,624</u>	<u>345,823</u>		<u>415,447</u>
<b>Total Cash Disbursements</b>				
Total Cash Receipts Over (Under) Cash Disbursements	(4,483)	(35,263)		(39,746)
Fund Cash Balance, January 1,2000	<u>172,759</u>	<u>133,896</u>	<u>40,000</u>	<u>346,655</u>
<b>Fund Cash Balance, December 31, 2000</b>	<b><u>\$168,276</u></b>	<b><u>\$98,633</u></b>	<b><u>\$40,000</u></b>	<b><u>\$306,909</u></b>

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

**TWIN TOWNSHIP  
PREBLE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - NON-EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Non-Expendable Trust</u>
<b>Operating Cash Receipts:</b>	
Interest	<u>\$394</u>
Total Operating Cash Receipts:	<u>394</u>
<b>Operating Cash Disbursements:</b>	
Purchased Services	<u>4,860</u>
Total Operating Cash Disbursements:	<u>4,860</u>
Operating Income	(4,466)
Fund Cash Balance, January 1, 2000	<u>26,012</u>
<b>Fund Cash Balance, December 31, 2000</b>	<b><u><u>\$21,546</u></u></b>

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



**TWIN TOWNSHIP  
PREBLE COUNTY**

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

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Project</u>	<u>Expendable Trust</u>	<u>Total (Memorandum Only)</u>
<b>Cash Receipts:</b>					
Taxes	\$17,175	\$157,529			\$174,704
Licenses, Permits and Fees		23,256			23,256
Intergovernmental Receipts	18,118	82,815	\$193,402		294,335
Interest	14,479				14,479
Other Revenue		23,670		\$40,000	63,670
<b>Total Cash Receipts</b>	<u>49,772</u>	<u>287,270</u>	<u>193,402</u>	<u>40,000</u>	<u>570,444</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	33,260				33,260
Public Safety		65,823			65,823
Public Works	4,026	136,371			140,397
Health		51,533			51,533
Capital Outlay	12,620	9,318	193,402		215,340
<b>Total Cash Disbursements</b>	<u>49,906</u>	<u>263,045</u>	<u>193,402</u>		<u>506,353</u>
Total Cash Receipts Over (Under) Cash Disbursements	<u>(134)</u>	<u>24,225</u>		<u>40,000</u>	<u>64,091</u>
<b>Other Financing Sources (Uses):</b>					
Advances In	10,000	10,000			20,000
Advances Out	(10,000)	(10,000)			(20,000)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total of Receipts and Other Sources Over (Under) Disbursements and Other Uses	<u>(134)</u>	<u>24,225</u>		<u>40,000</u>	<u>64,091</u>
Fund Cash Balance, January 1, 1999	<u>172,893</u>	<u>109,671</u>			<u>282,564</u>
<b>Fund Cash Balance, December 31, 1999</b>	<u><b>\$172,759</b></u>	<u><b>\$133,896</b></u>	<u><b>\$0</b></u>	<u><b>\$40,000</b></u>	<u><b>\$346,655</b></u>

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

**TWIN TOWNSHIP  
PREBLE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - NON-EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Non-Expendable Trust</u>
<b>Operating Cash Receipts:</b>	
Interest	\$525
Contributions	<u>9,855</u>
Total Operating Cash Receipts:	<u>10,380</u>
<b>Operating Cash Disbursements:</b>	
Total Operating Cash Disbursements:	<u>0</u>
Operating Income	10,380
Fund Cash Balance, January 1, 1999	<u>15,632</u>
<b>Fund Cash Balance, December 31, 1999</b>	<b><u><u>\$26,012</u></u></b>

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

**TWIN TOWNSHIP  
PREBLE COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Twin Township, Preble County, Ohio (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 services. The Township contracts with the Village of Lewisburg and the Village of West Alexandria to provide fire services 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 Deposits**

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.

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

**TWIN TOWNSHIP  
PREBLE COUNTY**

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

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

Emergency Medical Service District Fund - This fund receives charges for services revenue to fund emergency management services.

Cemetery Fund - This fund receives the receipts and disbursements from the Sugar Grove Cemetery.

**3. Capital Project Fund**

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township had the following significant Capital Project Fund:

Public Works Commission Projects - The Township received a grant from the Ohio Public Works Commission to pave a 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 Funds:

Cemetery Bequest Fund (Non-Expendable Trust) - This fund accounts for activity in the non-expendable cemetery trust account.

Richard Francis Endowment (Non-Expendable Trust) - This fund is held in trust for the perpetual maintenance of the graves of Richard E. and Dorothy Francis. All interest earned on this fund is available for the general maintenance of the cemetery. The restricted amount of this trust is \$9,854.68.

Cemetery Land Fund (Expendable Trust) - This fund is held for the purpose of purchasing additional land for the use of Sugar Grove Cemetery. All interest earned on this fund is available for the general maintenance of the cemetery.

**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. Appropriations lapse at year-end.

**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.

**TWIN TOWNSHIP  
PREBLE COUNTY**

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

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

**3. Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are canceled, and reappropriated in the subsequent year. The Township did not encumber all commitments required by Ohio law.

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.

**G. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Township.

**2. EQUITY IN POOLED CASH AND DEPOSITS**

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

	<b>2000</b>	<b>1999</b>
Demand deposits	\$118,599	\$112,812
Certificates of deposit	209,856	259,855
Total deposits	\$328,455	\$372,667

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Township.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$52,250	\$65,141	\$12,891
Special Revenue	311,441	310,560	(881)
Fiduciary	3,150	394	(2,756)
Total	\$366,841	\$376,095	\$9,254

**TWIN TOWNSHIP  
PREBLE COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$225,009	\$69,624	\$155,385
Special Revenue	429,336	345,823	83,513
Fiduciary	9,307	4,860	4,447
Total	<u>\$663,652</u>	<u>\$420,307</u>	<u>\$243,345</u>

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$47,995	\$49,772	\$1,777
Special Revenue	266,650	287,270	20,620
Capital Projects	200,000	193,402	(6,598)
Fiduciary	570	50,380	49,810
Total	<u>\$515,215</u>	<u>\$580,824</u>	<u>\$65,609</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$220,887	\$49,906	\$170,981
Special Revenue	376,321	263,045	113,276
Capital Projects	155,758	193,402	(37,644)
Fiduciary	6,202	0	6,202
Total	<u>\$759,168</u>	<u>\$506,353</u>	<u>\$252,815</u>

The variance in the Capital Projects Fund for 1999 Budgeted vs. Actual Budgetary Basis Expenditures, was due to the Township not properly approving amended appropriations. The receipts and expenditures recorded in this fund are for Issue II monies (a state grant) received from the Ohio Public Works Commission. The Ohio Public Works Commission made payments to vendors on behalf of the Township for capital improvements performed by the Township.

**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 payments, the first half is due December 31. The second half payment is due the following June 20.

**TWIN TOWNSHIP  
PREBLE COUNTY**

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

**4. PROPERTY TAX (Continued)**

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. 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 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 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries during 1999 and 10.84% during 2000. The Township has paid all contributions required through December 31, 2000.

**6. RISK MANAGEMENT**

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

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

**7. CONTINGENT LIABILITIES**

The Township is a defendant in a lawsuit. Although the outcome of this suit is not presently determinable, management believes that the resolution of this matter will not materially adversely affect the Township's financial condition.

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STATE OF OHIO  
OFFICE OF THE AUDITOR  
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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Twin Township  
Preble County  
1251 State Route 503 North  
West Alexandria, Ohio 45381

To the Board of Trustees:

We have audited the accompanying financial statements of Twin Township, Preble County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated June 7, 2001. 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 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 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* and which is described in the accompanying schedule of findings as item 2000-40368-001.

We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 7, 2001.

### 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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Township's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2000-40368-001.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that

are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

We also noted other matters involving the internal control structure over financial reporting that do not require inclusion in this report that we have reported to the management of the Township in a separate letter dated June 7, 2001.

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

June 7, 2001

**TWIN TOWNSHIP  
PREBLE 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 2000-40368-001**

**Material Noncompliance/Reportable Condition**

Ohio Rev. Code, Section 5705.41 (D), requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

This Section also provides for two exceptions to the above requirements:

1. Then and Now Certificates - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Board of Trustees may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.
2. If the amount involved is less than \$1,000, the Clerk may authorize payment through a Then and Now Certificate without affirmation of the Board of Trustees, if such expenditure is otherwise valid.

The Township did not properly certify the availability of funds for purchase commitments for 55% of expenditures tested. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

Effort should be made by the Township to properly utilize the encumbrance method of accounting by certifying the availability funds on properly approved purchase orders. We recommend the Township obtain approved purchase orders, which contain the Clerk's certification indicated by a signature that the amount required to meet the obligation has been lawfully appropriated and authorized, prior to making a commitment. We also recommend that if the Clerk can certify that both at the time that a contract or order was made and at the time that he is completing the certificate, sufficient funds were available or in the process of collection, that the Township use Then and Now certificates to assure that all purchases are properly encumbered.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**TWIN TOWNSHIP**

**PREBLE 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 5, 2001**