



**BYRD TOWNSHIP
BROWN COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

BYRD TOWNSHIP
BROWN COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT

Byrd Township
Brown County
6315 Huff Hill Road
Russellville, Ohio 45168

To the Board of Trustees:

We have audited the accompanying financial statements of Byrd Township, Brown 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 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 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 22, 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 our audit performed in accordance with the *Governmental 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 and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

June 22, 2001

**BYRD TOWNSHIP
BROWN COUNTY**

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

| | <u>Governmental Fund Types</u> | | <u>Fiduciary Fund Type</u> | <u>Totals (Memorandum Only)</u> |
|---|--------------------------------|----------------------------|--------------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Nonexpendable Trust</u> | |
| Cash Receipts: | | | | |
| Local Taxes | \$9,176 | \$29,849 | | \$39,025 |
| Intergovernmental | 20,431 | 102,300 | | 122,731 |
| Earnings on Investments | 2,685 | 3,038 | \$55 | 5,778 |
| Other Revenue | 166 | 15,811 | | 15,977 |
| | | | | |
| Total Cash Receipts | <u>32,458</u> | <u>150,998</u> | <u>55</u> | <u>183,511</u> |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 27,122 | 22,491 | | 49,613 |
| Public Safety | | 22,619 | | 22,619 |
| Public Works | | 46,738 | | 46,738 |
| Health | | 1,984 | | 1,984 |
| Debt Service: | | | | |
| Redemption of Principal | | 8,858 | | 8,858 |
| Interest and Fiscal Charges | | 3,967 | | 3,967 |
| Capital Outlay | | 11,836 | | 11,836 |
| | | | | |
| Total Cash Disbursements | <u>27,122</u> | <u>118,493</u> | <u>0</u> | <u>145,615</u> |
| Total Receipts Over/(Under) Disbursements | <u>5,336</u> | <u>32,505</u> | <u>55</u> | <u>37,896</u> |
| | | | | |
| Fund Cash Balances, January 1 | <u>13,177</u> | <u>78,882</u> | <u>1,153</u> | <u>93,212</u> |
| Fund Cash Balances, December 31 | <u>\$18,513</u> | <u>\$111,387</u> | <u>\$1,208</u> | <u>\$131,108</u> |

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

**BYRD TOWNSHIP
BROWN COUNTY**

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

| | <u>Governmental Fund Types</u> | | <u>Fiduciary Fund Type</u> | <u>Totals (Memorandum Only)</u> |
|---|--------------------------------|----------------------------|--------------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Nonexpendable Trust</u> | |
| Cash Receipts: | | | | |
| Local Taxes | \$9,634 | \$31,666 | | \$41,300 |
| Intergovernmental | 26,225 | 85,150 | | 111,375 |
| Earnings on Investments | 1,115 | 2,237 | \$114 | 3,466 |
| Other Revenue | 2,020 | 14,022 | | 16,042 |
| | | | | |
| Total Cash Receipts | <u>38,994</u> | <u>133,075</u> | <u>114</u> | <u>172,183</u> |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 36,654 | 5,788 | | 42,442 |
| Public Safety | | 16,474 | | 16,474 |
| Public Works | | 72,005 | | 72,005 |
| Health | | 1,910 | | 1,910 |
| Debt Service: | | | | |
| Redemption of Principal | | 8,911 | | 8,911 |
| Interest and Fiscal Charges | | 4,388 | | 4,388 |
| Capital Outlay | | 2,582 | | 2,582 |
| | | | | |
| Total Cash Disbursements | <u>36,654</u> | <u>112,058</u> | <u>0</u> | <u>148,712</u> |
| Total Receipts Over/(Under) Disbursements | <u>2,340</u> | <u>21,017</u> | <u>114</u> | <u>23,471</u> |
| | | | | |
| Fund Cash Balances, January 1 | <u>10,837</u> | <u>57,865</u> | <u>1,039</u> | <u>69,741</u> |
| Fund Cash Balances, December 31 | <u>\$13,177</u> | <u>\$78,882</u> | <u>\$1,153</u> | <u>\$93,212</u> |

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

**BYRD TOWNSHIP
BROWN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Byrd Township, Brown 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, and fire protection.

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 Deposits

The Township maintains all funds in an interest-bearing checking account and a certificate of deposit. The certificate of deposit is valued at cost.

D. Fund Accounting

The Township uses fund accounting to segregate cash deposits 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:

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

Fire Fund - This fund receives proceeds from a real estate tax levy for providing fire protection to the Township's residents.

**BYRD TOWNSHIP
BROWN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fiduciary Funds (Non-Expendable Trust)

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 was established as a result of a bequest of money restricted for the maintenance of the Township's cemetery. The principal balance of the fund is to be maintained, with the interest proceeds to be used for cemetery maintenance.

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. 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.

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are carried over and need not be reappropriated. The Township did not encumber all commitments required by Ohio law. No encumbrances were reported as of December 31, 1999 or 2000.

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.

2. EQUITY IN POOLED CASH DEPOSITS

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

| | <u>2000</u> | <u>1999</u> |
|-------------------------|-------------------------|------------------------|
| Demand deposit | \$129,900 | \$92,059 |
| Certificates of deposit | <u>1,208</u> | <u>1,153</u> |
| Total deposits | <u>\$131,108</u> | <u>\$93,212</u> |

**BYRD TOWNSHIP
BROWN COUNTY**

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

2. EQUITY IN POOLED CASH DEPOSITS (Continued)

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 ending December 31, 2000 and 1999 follows:

| 2000 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|-------------------|------------------|-----------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$68,425 | \$32,458 | (\$35,967) |
| Special Revenue | 72,425 | 150,998 | 78,573 |
| Non-Expendable Trust | 100 | 55 | (45) |
| Total | <u>\$140,950</u> | <u>\$183,511</u> | <u>\$42,561</u> |

| 2000 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|-------------------------|------------------------|-----------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$44,680 | \$27,122 | \$17,558 |
| Special Revenue | 142,491 | 118,493 | 23,998 |
| Non-Expendable Trust | 1,252 | | 1,252 |
| Total | <u>\$188,423</u> | <u>\$145,615</u> | <u>\$42,808</u> |

| 1999 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|-------------------|------------------|-----------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$35,537 | \$38,994 | \$3,457 |
| Special Revenue | 90,698 | 133,075 | 42,377 |
| Non-Expendable Trust | | 114 | 114 |
| Total | <u>\$126,235</u> | <u>\$172,183</u> | <u>\$45,948</u> |

| 1999 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|-------------------------|------------------------|-----------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$42,450 | \$36,654 | \$5,796 |
| Special Revenue | 126,660 | 112,058 | 14,602 |
| Non-Expendable Trust | 1,089 | | 1,089 |
| Total | <u>\$170,199</u> | <u>\$148,712</u> | <u>\$21,487</u> |

**BYRD TOWNSHIP
BROWN COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

The Township had expenditures exceeding appropriations in the Schoolhouse Fund by \$9,991 and \$5,788 for fiscal years 2000 and 1999 and \$21,892 in the FEMA (Federal Emergency Management Agency) fund for fiscal year 1999.

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.

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

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, 2000 was as follows:

| | <u>Principal</u> | <u>Interest Rate</u> |
|------------------------------|------------------|----------------------|
| Fire Truck Acquisition Notes | \$53,341 | 6.27% |

The Fire Truck Acquisition Notes were issued in 1997 for the purchase of a new fire truck. The notes will be repaid over ten years with not less than the principal amount on the \$80,000 note being paid annually. The final note will mature on September 5, 2007. The fire truck will be used to provide fire protection services.

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

| <u>Year ending December 31:</u> | <u>Fire Truck Acquisition Notes</u> |
|-------------------------------------|---|
| 2001 | \$12,234 |
| 2002 | 11,677 |
| 2003 | 11,120 |
| 2004 | 10,567 |
| 2005 | 10,005 |
| Subsequent | <u>9,448</u> |
| Total | <u><u>\$65,051</u></u> |

**BYRD TOWNSHIP
BROWN COUNTY**

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

6. RETIREMENT SYSTEMS

The Township's officials 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. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries in 1999 and an amount equal to 10.84% in 2000.

7. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Inland Marine
- Township officials' liability

8. COMPLIANCE

Ohio law requires that contracts for maintenance and repair of Township roads be let by competitive bid when the amount of the repair on maintenance exceeds \$15,000. The Township paid for maintenance and repair of Township roads in amounts which exceeded \$15,000 without competitive bidding.

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

Byrd Township
Brown County
6315 Huff Hill Road
Russellville, Ohio 45168

To the Board of Trustees:

We have audited the accompanying financial statements of Byrd Township, Brown County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated June 22, 2001. 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2000-40408-001 through 2000-40408-003. We also noted immaterial instances of noncompliance that we have reported to the management of the Township in a separate letter dated June 22, 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 judgement, 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. The reportable conditions are described in the accompanying schedule of findings as items 2000-40408-001 and 2000-40408-003.

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 do not believe the reportable conditions described above are material weaknesses.

Byrd Township
Brown County
Report on Compliance and on Internal Control Required by
Government Auditing Standards
Page 2

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 22, 2001.

This report is intended 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.

Jim Petro
Auditor of State

June 22, 2001

**BYRD TOWNSHIP
BROWN 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 2000-40408-001

Material Noncompliance/Reportable Condition - Expenditures Exceeding Appropriations

Ohio Rev. Code, Section 5705.41(B), states that no subdivision or taxing unit is to expend money unless it has been appropriated. Expenditures exceeded appropriations in the following funds and fiscal years:

1999

| Fund | Appropriations | Actual Expenditures | Variance |
|-------------|----------------|---------------------|------------|
| Schoolhouse | \$0 | \$5,788 | (\$5,788) |
| FEMA | \$0 | \$21,892 | (\$21,892) |

2000

| Fund | Appropriations | Actual Expenditures | Variance |
|-------------|----------------|---------------------|-----------|
| Schoolhouse | \$12,500 | \$22,491 | (\$9,991) |

Not appropriating funds prior to expenditure could create negative fund balances. We recommend the Township Trustees appropriate all funds prior to disbursing them.

FINDING NUMBER 2000-40408-002

Material Noncompliance - Bidding

Ohio Rev. Code, Section 5575.01, requires that when the Trustees proceed by contract for the maintenance or repair of Township roads, the contract shall, if the amount involved exceeds fifteen thousand dollars, be let by the board to the lowest responsible bidder after advertisement for bids once, not later than two weeks prior to the date fixed for the letting of such contract, in a newspaper published in the County and of general circulation within the Township, but if there is no such paper published in the County, then in one having general circulation in the Township.

During 1999, the Township paid \$37,827 to Brown County Asphalt for maintenance and repair of Township roads. This amount exceeded the \$15,000 Township bid threshold and the Township failed to advertise these road projects and award contracts after following the required competitive bidding process.

We recommend the Township follow competitive bidding procedures on all road maintenance and repair projects which exceed \$15,000.

FINDING NUMBER 2000-40408-003

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 Township Clerk. 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:

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.

If the amount involved is less than \$1,000, the Township Clerk may authorize payment through a Then and Now Certificate without affirmation of the Board of Trustees, if such expenditure is otherwise valid.

Where a continuing contract is to be performed in whole or in part in an ensuing fiscal year, only the amount required to meet those amounts in the fiscal year in which the contract is made need be certified.

Contrary to the above requirement, the Township was issuing then and now certificates for expenditures in excess of \$1,000 without prior approval of the expenditures by the Trustees and PO's were not always dated prior to the invoice. Prior certification in the form of a purchase order or then and now certificate resolution was not obtained for 31% of the vouchers reviewed in 1999 and 36% of the vouchers reviewed in 2000. Using then and now certifications for expenditures in excess of \$1,000 without Trustee approval and the failure to certify the availability of funds and encumber appropriations can result in overspending funds and negative cash fund balances. Therefore, we recommend the Township obtain approved purchase orders, which contain the Treasurer's certification that the amount required to meet the obligation has been lawfully appropriated and authorized, prior to making a commitment. If the Township desires to use then and now certifications, we recommend that these certificates be approved for payment by the Board of Trustees with a resolution noted in the minute record.



STATE OF OHIO
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BYRD TOWNSHIP

BROWN 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 31, 2001**