



**MAD RIVER TOWNSHIP  
CHAMPAIGN COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



MAD RIVER TOWNSHIP  
CHAMPAIGN 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](http://www.auditor.state.oh.us)

## REPORT OF INDEPENDENT ACCOUNTANTS

Mad River Township  
Champaign County  
7236 Nettle Creek Road  
St. Paris, Ohio 43072

To the Board of Trustees:

We have audited the accompanying financial statements of Mad River Township, Champaign County, (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 Mad River Township, Champaign County 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 April 10, 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 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

April 10, 2001

**MAD RIVER TOWNSHIP  
CHAMPAIGN COUNTY**

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

|   | <u>Governmental Fund Types</u> |                            |                           | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|---|--------------------------------|----------------------------|---------------------------|---|
|   | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Fiduciary<br/>Fund</u> |   |
| <b>Cash Receipts:</b>                     |                                |                            |                           |   |
| Local Taxes                               | \$32,265                       | \$129,695                  |                           | \$161,960                               |
| Intergovernmental                         | 49,673                         | 77,346                     |                           | 127,019                                 |
| Special Assessments                       |                                | 1,914                      |                           | 1,914                                   |
| Licenses, Permits, and Fees               | 6,816                          | 9,538                      |                           | 16,354                                  |
| Fines, Forfeitures, and Penalties         |                                |                            |                           |   |
| Earnings on Investments                   | 7,840                          | 2,625                      | 720                       | 11,185                                  |
| Other Revenue                             |                                | 3,500                      |                           | 3,500                                   |
|   | <hr/>                          | <hr/>                      | <hr/>                     | <hr/>                                   |
| Total Cash Receipts                       | 96,594                         | 224,618                    | 720                       | 321,932                                 |
|   | <hr/>                          | <hr/>                      | <hr/>                     | <hr/>                                   |
| <b>Cash Disbursements:</b>                |                                |                            |                           |   |
| Current:                                  |                                |                            |                           |   |
| General Government                        | 61,566                         |                            |                           | 61,566                                  |
| Public Safety                             |                                | 53,239                     |                           | 53,239                                  |
| Public Works                              |                                | 104,819                    |                           | 104,819                                 |
| Health                                    |                                | 16,530                     |                           | 16,530                                  |
| Human Services                            | 11,093                         |                            | 211                       | 11,304                                  |
| Capital Outlay                            | 28,716                         | 68,849                     |                           | 97,565                                  |
|   | <hr/>                          | <hr/>                      | <hr/>                     | <hr/>                                   |
| Total Cash Disbursements                  | 101,375                        | 243,437                    | 211                       | 345,023                                 |
|   | <hr/>                          | <hr/>                      | <hr/>                     | <hr/>                                   |
| Total Receipts Over/(Under) Disbursements | (4,781)                        | (18,819)                   | 509                       | (23,091)                                |
|   | <hr/>                          | <hr/>                      | <hr/>                     | <hr/>                                   |
| Fund Cash Balances, January 1             | 140,672                        | 275,830                    | 19,049                    | 435,551                                 |
|   | <hr/>                          | <hr/>                      | <hr/>                     | <hr/>                                   |
| <b>Fund Cash Balances, December 31</b>    | <u>\$135,891</u>               | <u>\$257,011</u>           | <u>\$19,558</u>           | <u>\$412,460</u>                        |

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

**MAD RIVER TOWNSHIP  
CHAMPAIGN COUNTY**

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

|   | <u>Governmental Fund Types</u> |                            |                            | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|---|--------------------------------|----------------------------|----------------------------|---|
|   | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Fiduciary<br/>Funds</u> |   |
| <b>Cash Receipts:</b>   |                                |                            |                            |   |
| Local Taxes   | \$31,583                       | \$127,227                  |                            | \$158,810                               |
| Intergovernmental   | 39,440                         | 80,305                     |                            | 119,745                                 |
| Special Assessments   |                                | 1,882                      |                            | 1,882                                   |
| Licenses, Permits, and Fees   | 10,705                         | 11,715                     |                            | 22,420                                  |
| Earnings on Investments   | 8,053                          | 3,368                      | 714                        | 12,135                                  |
| Other Revenue   |                                | 18,250                     |                            | 18,250                                  |
|   | <u>89,781</u>                  | <u>242,747</u>             | <u>714</u>                 | <u>333,242</u>                          |
| <b>Total Cash Receipts</b>  |                                |                            |                            |   |
|   | <u>89,781</u>                  | <u>242,747</u>             | <u>714</u>                 | <u>333,242</u>                          |
| <b>Cash Disbursements:</b>  |                                |                            |                            |   |
| Current:  |                                |                            |                            |   |
| General Government  | 61,388                         |                            |                            | 61,388                                  |
| Personal Services   |                                |                            | 736                        | 736                                     |
| Public Safety   |                                | 46,944                     |                            | 46,944                                  |
| Public Works  |                                | 105,524                    |                            | 105,524                                 |
| Health  | 10,788                         | 20,606                     |                            | 31,394                                  |
| Capital Outlay  | 112,572                        | 58,374                     |                            | 170,946                                 |
|   | <u>184,748</u>                 | <u>231,448</u>             | <u>736</u>                 | <u>416,932</u>                          |
| <b>Total Cash Disbursements</b>   |                                |                            |                            |   |
|   | <u>184,748</u>                 | <u>231,448</u>             | <u>736</u>                 | <u>416,932</u>                          |
| <b>Total Receipts Over/(Under) Disbursements</b>  | (94,967)                       | 11,299                     | (22)                       | (83,690)                                |
| <b>Other Financing Receipts:</b>  |                                |                            |                            |   |
| Proceeds from Sale of Public Debt:  |                                |                            |                            |   |
| Sale of Notes   | 75,000                         | 0                          | 0                          | 75,000                                  |
|   | <u>75,000</u>                  | <u>0</u>                   | <u>0</u>                   | <u>75,000</u>                           |
| <b>Excess of Cash Receipts and Other Financing<br/>Receipts Over/(Under) Cash Disbursements</b> | (19,967)                       | 11,299                     | (22)                       | (8,690)                                 |
| <b>Fund Cash Balances, January 1</b>  | 160,639                        | 264,531                    | 19,071                     | 444,241                                 |
|   | <u>160,639</u>                 | <u>264,531</u>             | <u>19,071</u>              | <u>444,241</u>                          |
| <b>Fund Cash Balances, December 31</b>  | <u>\$140,672</u>               | <u>\$275,830</u>           | <u>\$19,049</u>            | <u>\$435,551</u>                        |

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



**MAD RIVER TOWNSHIP  
CHAMPAIGN**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Mad River Township, Champaign 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, cemetery maintenance, fire protection and emergency medical services. The Township contracts with German Township to provide fire services and Urbana Township ambulance 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. Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

**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 Levy fund** - This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

**MAD RIVER TOWNSHIP  
CHAMPAIGN**

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

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

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

**Fire and Emergency Service Fund** - This fund receives tax money to pay for fire and emergency services.

**3. Fiduciary Funds (Trust and Agency Funds)**

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant fiduciary fund:

**Cemetery Bequest Fund** - A non-expendable trust fund. Amounts donated are maintained in perpetuity. Investment earnings are used for grave upkeep as specified by the donor.

**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 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.

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.

**MAD RIVER TOWNSHIP  
CHAMPAIGN**

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

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

The Township 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 deposits at December 31 was as follows:

|                          | <u>2000</u>           | <u>1999</u>           |
|--------------------------|-----------------------|-----------------------|
| Demand deposits          | \$368,860             | \$391,951             |
| Certificates of deposits | <u>43,600</u>         | <u>43,600</u>         |
| Total deposits           | <u><u>412,460</u></u> | <u><u>435,551</u></u> |

**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<br>Receipts    | Actual<br>Receipts      | Variance               |
| General                           | \$69,044                | \$96,594                | \$27,550               |
| Special Revenue                   | 232,600                 | 224,618                 | (7,982)                |
| Fiduciary                         | <u>780</u>              | <u>720</u>              | <u>(60)</u>            |
| Total                             | <u><u>\$302,424</u></u> | <u><u>\$321,932</u></u> | <u><u>\$19,508</u></u> |

| 2000 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |                         |
|---|----------------------------|---------------------------|-------------------------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance                |
| General   | \$139,000                  | \$101,375                 | \$37,625                |
| Special Revenue                                       | 393,800                    | 243,437                   | 150,363                 |
| Fiduciary   | <u>1,000</u>               | <u>211</u>                | <u>789</u>              |
| Total   | <u><u>\$533,800</u></u>    | <u><u>\$345,023</u></u>   | <u><u>\$188,777</u></u> |

**MAD RIVER TOWNSHIP  
CHAMPAIGN**

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

**3. BUDGETARY ACTIVITY (Continued)**

| 1999 Budgeted vs. Actual Receipts |           |                    |          |
|-----------------------------------|-----------|--------------------|----------|
| Fund Type                         |           | Actual<br>Receipts | Variance |
| General                           | \$139,562 | \$164,781          | \$25,219 |
| Special Revenue                   | 211,800   | 242,747            | 30,947   |
| Fiduciary                         | 800       | 714                | (86)     |
| Total                             | \$352,162 | \$408,242          | \$56,080 |

| 1999 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |           |
|---|----------------------------|---------------------------|-----------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance  |
| General   | \$222,000                  | \$184,748                 | \$37,252  |
| Special Revenue                                       | 390,700                    | 231,448                   | 159,252   |
| Fiduciary   | 800                        | 736                       | 64        |
| Total   | \$613,500                  | \$416,932                 | \$196,568 |

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 Township 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 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.

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.

**MAD RIVER TOWNSHIP  
CHAMPAIGN**

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

**5. DEBT**

Debt outstanding at December 31, 2000 was as follows:

|                          | Principal | Interest<br>Rate |
|--------------------------|-----------|------------------|
| General Obligation Notes | 60,060    | 5.75%            |
| Total                    | \$60,060  |                  |

The general obligation bonds were issued to finance the construction of a township building. This note is an unsecured loan.

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

| Year ending<br>December 31: | Note     |
|-----------------------------|----------|
| 2001                        | 17,743   |
| 2002                        | 17,743   |
| 2003                        | 17,743   |
| 2004                        | 17,743   |
| Total                       | \$70,972 |

**6. RETIREMENT SYSTEMS**

Township 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 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 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 for January 1999 through June 2000 and an amount equal to 8.13% of participants' gross salaries for July through December 2000. The Township has paid all contributions required through December 31, 2000.

**7. RISK MANAGEMENT**

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles

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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**

Mad River Township  
Champaign County  
7236 Nettle Creek Road  
St. Paris, Ohio 43072

To the Board of Trustees:

We have audited the accompanying financial statements of Mad River Township, Champaign County, (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 10, 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*, which is disclosed in the accompanying schedule of finding as item 2000-40311-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 10, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered 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.

Mad River Township  
Champaign County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

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

April 10, 2001



**MAD RIVER TOWNSHIP  
CHAMPAIGN 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 2000-40311-001**

Ohio Rev. Code Section 5705.41(D) requires no orders or contracts involving the expenditure of money are to be made unless there is 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 encumbrances.

This section also provides an exception to this requirement:

If no certificate is issued at the time the contract or order is entered into, the fiscal officer may later certify that these funds were properly appropriated and in the treasury or in the process of collection and such funds are free from previous encumbrance both at the time the contract or order was entered into and at the time of payment. After certifying this, the fiscal officer may proceed to pay for such order or contract. If the amount involved is over \$1,000, the taxing authority must approve of such payment within 30 days of the date of the fiscal officer's certification.

The Township did not comply with the certification requirements and did not fulfill the requirements of the exception for 100% of tested expenditures during the audit period.

The Township should implement policies and procedures to comply with the certification requirement.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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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

**MAD RIVER TOWNSHIP**

**CHAMPAIGN 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  
JUNE 12, 2001**