



**TIFFIN TOWNSHIP  
ADAMS COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



TIFFIN TOWNSHIP  
ADAMS COUNTY

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## INDEPENDENT ACCOUNTANTS' REPORT

Tiffin Township  
Adams County  
875 Rosselot Road  
West Union, Ohio 45693

To the Board of Trustees:

We have audited the accompanying financial statements of Tiffin Township, Adams 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 and reserves for encumbrances 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 12, 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 management, the Board and other officials authorized to receive this report under § 117.26, of the 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 12, 2001

**TIFFIN TOWNSHIP  
ADAMS COUNTY**

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

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Nonexpendable Trust</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$26,608	\$54,876	\$5,523	\$0	\$87,007
Intergovernmental	42,699	71,221			113,920
Earnings on Investments	1,560	507		96	2,163
Other Revenue		3,250			3,250
<b>Total Cash Receipts</b>	<u>70,867</u>	<u>129,854</u>	<u>5,523</u>	<u>96</u>	<u>206,340</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	51,713				51,713
Public Safety		8,700			8,700
Public Works		103,817			103,817
Health	4,358	27,717			32,075
Debt Service:					
Redemption of Principal			8,700		8,700
Interest and Fiscal Charges			1,470		1,470
Capital Outlay	1,778	3,809			5,587
<b>Total Cash Disbursements</b>	<u>57,849</u>	<u>144,043</u>	<u>10,170</u>		<u>212,062</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>13,018</u>	<u>(14,189)</u>	<u>(4,647)</u>	<u>96</u>	<u>(5,722)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Sale of Fixed Assets	28				28
Transfers-In	96	9,636	4,500		14,232
Transfers-Out	(14,136)			(96)	(14,232)
Other Financing Sources		5,071			5,071
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(14,012)</u>	<u>14,707</u>	<u>4,500</u>	<u>(96)</u>	<u>5,099</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(994)</u>	<u>518</u>	<u>(147)</u>		<u>(623)</u>
<b>Fund Cash Balances, January 1</b>	<u>21,881</u>	<u>16,432</u>	<u>733</u>	<u>2,890</u>	<u>41,936</u>
<b>Fund Cash Balances, December 31</b>	<u>\$20,887</u>	<u>\$16,950</u>	<u>\$586</u>	<u>\$2,890</u>	<u>\$41,313</u>
Reserve for Encumbrances, December 31	<u>\$222</u>	<u>\$779</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,001</u>

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

TIFFIN TOWNSHIP  
ADAMS COUNTY

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

	<u>Governmental Fund Types</u>					<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonexpendable Trust</u>	
<b>Cash Receipts:</b>						
Local Taxes	\$31,496	\$52,502	\$733	\$0	\$0	\$84,731
Intergovernmental	64,507	73,223		241,180		378,910
Earnings on Investments	1,675	994			96	2,765
Other Revenue		6,220				6,220
<b>Total Cash Receipts</b>	<u>97,678</u>	<u>132,939</u>	<u>733</u>	<u>241,180</u>	<u>96</u>	<u>472,626</u>
<b>Cash Disbursements:</b>						
Current:						
General Government	55,635					55,635
Public Safety		8,904				8,904
Public Works		105,081				105,081
Health	3,960	29,560				33,520
Capital Outlay	55,060	30,360		241,180		326,600
<b>Total Cash Disbursements</b>	<u>114,655</u>	<u>173,905</u>		<u>241,180</u>		<u>529,740</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(16,977)</u>	<u>(40,966)</u>	<u>733</u>		<u>96</u>	<u>(57,114)</u>
<b>Other Financing Receipts/(Disbursements):</b>						
Proceeds of Notes	21,000					21,000
Transfers-In	96					96
Transfers-Out					(96)	(96)
Other Financing Sources	2,162					2,162
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>23,258</u>				<u>(96)</u>	<u>23,162</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>6,281</u>	<u>(40,966)</u>	<u>733</u>		<u>0</u>	<u>(33,952)</u>
<b>Fund Cash Balances, January 1</b>	<u>15,600</u>	<u>57,398</u>			<u>2,890</u>	<u>75,888</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$21,881</b></u>	<u><b>\$16,432</b></u>	<u><b>\$733</b></u>	<u><b>\$0</b></u>	<u><b>\$2,890</b></u>	<u><b>\$41,936</b></u>
<b>Reserve for Encumbrances, December 31</b>	<u><b>\$795</b></u>	<u><b>\$119</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$914</b></u>

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



**TIFFIN TOWNSHIP  
ADAMS COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Tiffin Township, Adams 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 cemetery maintenance. The Township contracts with the Village of West Union to provide fire services and 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 Deposits**

Township funds are deposited in a "NOW" checking account with a local commercial bank. The Township has a certificate of deposit valued at cost and savings accounts for the Cemetery Bequest Fund. The Township pools its cash to capture the highest rate of return.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash that is 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.

**TIFFIN TOWNSHIP  
ADAMS COUNTY**

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

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

Cemetery Fund - Receives tax money, and fees from the sale of lots for the purpose of maintaining, grooming and operating of Township cemeteries.

**3. Debt Service Funds**

The Debt Service Fund is used to accumulate resources for the payment of bonds and note indebtedness.

**4. Capital Projects 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 projects fund:

Issue II Fund - The Township received a grant from the State of Ohio in 1999 for a Township road paving project. This fund accounts for monies paid by the State directly to contractors for road paving projects on behalf of the Township.

**5. Fiduciary Funds (Nonexpendable Trust Funds)**

These funds are used to account for resources restricted by legally binding trust agreements. The Township had a nonexpendable trust fund that receives money from twenty-one separate savings accounts and certificates of deposit left to the Township by bequests of individuals for the care of cemeteries. The trust requires the Township to maintain the corpus of the trust.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (except nonexpendable trust funds) 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. Unencumbered appropriations lapse at year-end.

**2. Estimated Resources**

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

**TIFFIN TOWNSHIP  
ADAMS 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 carried over and need not to be reappropriated. The Township did not encumber all commitments required by Ohio law. However, a review was performed of the Township records and outstanding commitments at year-end were added to the financial statements as encumbrances.

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**

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

	<u>2000</u>	<u>1999</u>
Savings Accounts	\$890	\$890
Demand Deposit	38,423	39,046
Certificate of Deposit	2,000	2,000
Total deposits	\$41,313	\$41,936

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**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	\$54,829	\$70,991	\$16,162
Special Revenue	146,759	144,561	(2,198)
Debt Service	10,023	10,023	-
Total	\$211,611	\$225,575	\$13,964

**TIFFIN TOWNSHIP  
ADAMS 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	\$82,232	72,207	10,025
Special Revenue	163,192	144,822	18,370
Debt Service	5,233	10,170	(4,937)
Total	<u>\$250,657</u>	<u>\$227,199</u>	<u>\$23,458</u>

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$117,386	\$120,936	\$3,550
Special Revenue	132,482	132,939	457
Debt Service	-	733	733
Capital Projects	241,239	241,180	(59)
Total	<u>\$491,107</u>	<u>\$495,788</u>	<u>\$4,681</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$118,758	\$115,450	\$3,308
Special Revenue	189,881	174,024	15,857
Capital Projects	241,239	241,180	59
Total	<u>\$549,878</u>	<u>\$530,654</u>	<u>\$19,224</u>

Contrary to Ohio law, the Township's expenditures exceeded appropriations in the Debt Service Fund for 2000. Also, contrary to Ohio law, total appropriations exceeded estimated revenues in the General Fund and the Fire Fund.

**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.

**TIFFIN TOWNSHIP  
ADAMS 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 with the County by each April 30.

The County is responsible for assessing, and for billing, collecting, and distributing, all property taxes on behalf of the Township.

**5. DEBT**

Debt outstanding at December 31, 2000 consisted of the following:

Bank Note for Tractor Purchase

Principal Outstanding \$12,300

Interest Rate 7.00%

The bank note is collateralized by the Tractor. The annual requirements to amortize the outstanding debt of the Township as of December 31, 2000, including interest payments of \$1,756 are as follows:

<u>Year Ending December 31</u>	<u>Tractor</u>
2001	\$5,116
2002	4,767
2003	<u>4,173</u>
Total	<u>\$14,056</u>

**6. RETIREMENT SYSTEMS**

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS are cost-sharing, multiple-employer plans. 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
- Errors and omissions

The Township also provides health insurance to employees and officials through a private carrier.

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

Tiffin Township  
Adams County  
875 Rosselot Road  
West Union, Ohio 45693

To the Board of Trustees:

We have audited the accompanying financial statements of Tiffin Township, Adams County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated June 12, 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2000-40401-001 through 2000-40401-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 12, 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. 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 assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2000-40401-001 through 2000-40401-003.

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 over financial reporting 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 that none of the reportable conditions described above is a material weakness. We also 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 June 12, 2001.

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

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 12, 2001



**TIFFIN TOWNSHIP  
ADAMS 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 2000-40401-001**

**Material Noncompliance/Reportable Condition**

Ohio Rev. Code, Section 5705.41(D), provides that a subdivision or taxing unit shall not make any contract or order involving the disbursement 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. Every such contract made without such certificate shall be null and void, and no warrant shall be issued in payment. This section also provides for two exceptions to the above requirements:

- a. 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 previous encumbrances, the Township Trustees may authorize the issuance of a warrant in payment of amount due upon such contract or order by resolution within thirty (30) days from the receipt of such certificate; and,
- b. If the amount involved is less than one thousand dollars (\$1,000), the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of the Township 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 to be certified.

Prior certification was not obtained for 30% of those vouchers reviewed, and neither of the two exceptions provided were utilized. 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.

**FINDING NUMBER 2000-40401-002**

**Material Noncompliance/Reportable Condition**

Ohio Rev. Code, Section 5705.41(B), prohibits disbursements in excess of appropriations. As of December 31, 2000 the following fund was found to have disbursements in excess of appropriations :

Fund	Disbursements	Appropriations	Variance
Debt Service	\$10,170	\$5,233	(\$4,937)

This condition was the result of the Clerk/Treasurer making appropriation amendments that were not documented in the minutes and could not be considered. We recommend that all amendments be listed and approved in the minute record by the Township Trustees.

**FINDING NUMBER 2000-40401-003**

**Material Noncompliance/Reportable Condition**

Ohio Rev. Code, Section 5705.39, states that the total appropriation from each fund should not exceed the total estimated revenue. Appropriations exceeded estimated revenue as of December 31, 2000 for the following funds:

Fund	Appropriations	Estimated Revenue	Variance
General	\$81,438	\$75,914	\$5,524
Fire	18,335	8,670	9,665

However, disbursements did not exceed appropriations. This condition was the result of the Clerk/Treasurer making appropriation amendments that were not properly documented in the minutes and could not be considered. We recommend that all amendments be listed and approved in the minute record.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**TIFFIN TOWNSHIP**

**ADAMS 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 10, 2001**