



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**STARK COUNTY FAMILY COUNCIL
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REPORT OF INDEPENDENT ACCOUNTANTS

Stark County Family Council
Stark County
800 Market Avenue, North
Suite 1600
Canton, Ohio 44702-1075

To Members of the Board:

We have audited the accompanying financial statements of Stark County Family Council (the Council) as of and for the year ended December 31, 1999. These financial statements are the responsibility of the Council'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 Council 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 Council as of December 31, 1999, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 2.

As more fully discussed in Note 5, previously reported cash fund balances have been restated as a result of the reclassification of certain funds from the General Fund to the Special Revenue Fund Type.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 6, 2000 on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the financial statements of the Council taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of management, Council Officials, and federal awarding agencies and pass-through entities authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

September 6, 2000

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

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental revenues	\$47,799	\$1,715,060	\$1,762,859
Local agency contributions	521,117	0	521,117
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	568,916	1,715,060	2,283,976
Cash Disbursements:			
Current:			
Salaries and benefits	74,635	329,164	403,799
Supplies	2,832	6,643	9,475
Contracts - services/consultations	653,671	1,790,253	2,443,924
Rent and maintenance	12,392	7,633	20,025
Other	6,802	281,272	288,074
Capital Outlay	14,957	11,459	26,416
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	765,289	2,426,424	3,191,713
Excess of Cash Receipts (Under) Cash Disbursements	<hr/>	<hr/>	<hr/>
	(196,373)	(711,364)	(907,737)
Fund Cash Balances, January 1, 1999	<hr/>	<hr/>	<hr/>
	237,028	977,829	1,214,857
Fund Cash Balances, December 31, 1999	<hr/>	<hr/>	<hr/>
	\$40,655	\$266,465	\$307,120
Reserves for Encumbrances, December 31	<hr/>	<hr/>	<hr/>
	\$0	\$0	\$0

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

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**STARK COUNTY FAMILY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Ohio Rev. Code Section 121.37 created the Ohio Family and Children First Cabinet Council and permitted counties to establish County Family and Children First Councils. Statutory membership of a county council consists of the following individuals:

- a. The director of the board of alcohol, drug addiction, and mental health services that serves the county, or, in the case of a county that has a board of alcohol and drug addiction services and a community mental health board, the directors of both boards;
- b. The health commissioner of the board of health of each city or general health district in the county, or their designees;
- c. The director of the county department of human services;
- d. The executive director of the county agency responsible for the administration of children services pursuant to Ohio Rev. Code Section 5153.15;
- e. The superintendent of the county board of mental retardation and developmental disabilities;
- f. The county's juvenile court judge senior in service;
- g. The superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the county, as determined by the department of education, which shall notify each county of its determination at least biennially;
- h. A school superintendent representing all other school districts with territory in the county, as designated at a biennial meeting of the superintendents of those districts;
- i. A representative of the largest city in the county;
- j. The chair of the board of county commissioners, or an individual designated by the board;
- k. A representative of the regional office of the department of youth services;
- l. A representative of the county's head start agencies, as defined in Ohio Rev. Code Section 3301.31;
- m. A representative of the county's early intervention collaborative established pursuant to the federal early intervention program operated under the "Education of the Handicapped Act Amendments of 1986"; and
- n. At least three individuals representing the interests of families in the county. Where possible, the number of members representing families shall be equal to twenty per cent of the council's remaining membership. In addition, a County Family and Children First Council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the council.

STARK COUNTY FAMILY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Description of the Entity (Continued)

A county council's statutory responsibilities include the following:

- a. Refer to the cabinet council those children for whom the council cannot provide adequate services;
- b. Make periodic reports to the cabinet council regarding the number of children referred to the county council and the progress made in meeting the needs of each child;
- c. Develop a plan that reviews and adjusts existing programs, fills service gaps where possible, or invent new approaches to achieve better results for families and children;
- d. Participate in the development of a countywide, comprehensive, coordinated, multi-disciplinary, inter-agency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the department of health for early intervention services under the "Education of the Handicapped Act Amendments of 1986";
- e. Maintain an accountability system to monitor the council's progress in achieving its purposes; and
- f. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system.

The Stark County Family Council (the Council) was officially created on March 15, 1995 by proclamation of the Governor of the State of Ohio.

The Stark County Community Mental Health Board serves as administrative agent for the Council and the Stark County Auditor serves as the Council's fiscal agent.

The Council's management believes these financial statements present all activities for which the Council 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.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**STARK COUNTY FAMILY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting

The Council maintains its accounting records in accordance with the principles of fund accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions are reflected in a self-balancing group of accounts.

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.

D. Budgetary Compliance

The Family Council shall request from time to time as necessary and proper an (Amended) Certificate of Estimated Resources from the Stark County Budget Commission. On or before December 31 (and as necessary and proper thereafter) preceding each fiscal year, the Family Council shall adopt a Resolution of Appropriations not to exceed the aggregate value of the Amended Certificate of Estimated Resources. All monies (grants, contracts, fees and other receipts) paid to the Council shall be deposited by the County Auditor to the Agency funds of the Stark County Treasury which have been created for the purpose of accounting for Council revenue and expenses.

A summary of 1999 budgetary activity is documented in Note 2.

E. Equity in Pooled Cash and Investments

The Stark County Auditor maintains a cash pool used by all of the County's funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments. The Council's carrying amount of cash on deposit with the County at December 31, 1999 was \$307,120. The Stark County Treasurer is responsible for maintaining adequate depository collateral for all funds in the Stark County's pooled and deposit accounts and ensuring that all monies are invested in accordance with Ohio Revised Code.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements (capital outlays) 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 Council.

**STARK COUNTY FAMILY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Contracted Services

The Council employs two part-time and eight full-time employees. All workers are paid employees of Stark County. The Grant Coordinator and one part-time employee's salaries are derived partly from the Early Start Expansion grant and the other revenue sources received at the Council. The funds used to pay the remaining employees' salaries are derived from the other revenue sources received by the Council.

2. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 1999 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$795,657	\$568,916	(\$226,741)
Special Revenue	2,432,912	1,715,060	(717,852)
Total	\$3,228,569	\$2,283,976	(\$944,593)

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$795,657	\$765,289	\$30,368
Special Revenue	2,432,912	2,426,424	6,488
Total	\$3,228,569	\$3,191,713	\$36,856

3. RETIREMENT SYSTEM

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

4. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

**STARK COUNTY FAMILY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)**

5. RESTATEMENT OF PRIOR YEAR BALANCES

During 1999, the Council accounted for all monies within the General Fund. These monies also included intergovernmental resources that are restricted as to use and, accordingly, are required to be reported as Special Revenue Funds. Since restricted grants were originally recorded in the General Fund, the cash fund balances in the General and Special Revenue Funds were overstated and understated, respectively. The effect of these reclassifications on the fund balances are as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Fund Balance at January 1, 1999 as previously reported	\$1,214,858	\$ 0
Restatement for restricted grants	<u>(977,829)</u>	<u>977,829</u>
Fund Balance at January 1, 1999, Restated	<u>\$ 237,029</u>	<u>\$ 977,829</u>

6. LEASE AGREEMENT

The Council has entered into a lease agreement with McKinley, LTD. for the use of office space for the term November 1, 1998 through October 31, 1999. The Council has exercised its option to renew the lease for two consecutive one year periods. During the initial term, the annual rent of \$18,561 is payable in monthly installments of \$1,568. During the renewal years, the annual rent payment is \$19,315 payable in monthly installments of \$1,610.

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**STARK COUNCY FAMILY COUNCIL
STARK COUNTY**

**SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed through the Ohio Department of Mental Health</i>				
Family Preservation and Support Services	N/A	95.556	\$395,908	\$427,486
<i>Passed through the Stark County Community Mental Health Board</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	N/A	93.104	51,560	300,181
<i>Passed through the Stark County Department of Human Services</i>				
Temporary Assistance for Needy Families	N/A	93.558	<u>520,232</u>	<u>586,676</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$967,700	\$1,314,343
<u>U. S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Stark County Department of Health</i>				
Special Education Grants-Grants for Infants and Families with Disabilites	N/A	84.181	7,982	11,758
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
<i>Direct</i>				
AmeriCorps	N/A	94.006	<u>2,931</u>	<u>9,056</u>
Total			<u><u>\$978,613</u></u>	<u><u>\$1,335,157</u></u>

The accompanying notes to this schedule are an integral part of this schedule.

**STARK COUNTY FAMILY COUNCIL
STARK COUNTY
FOR THE YEAR ENDED DECEMBER 31, 1999**

NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS

NOTE A--SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Receipts and Expenditures of Federal Awards (the Schedule) summarizes activity of the Council's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B— FIFO METHOD

Federal funds were commingled with General Fund revenue for the Special Education-Grants for Infants and Families with Disabilities and Americorp grant. A first-in, first-out (FIFO) method was used to arrive at grant expenditures for this federal program.



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

Stark County Family Council
Stark County
800 Market Avenue North
Suite 1600
Canton, Ohio 44702-1075

To Members of the Board:

We have audited the accompanying financial statements of the Stark County Family Council, Stark County, Ohio (the Council), as of and for the year ended December 31, 1999, and have issued our report thereon dated September 6, 2000, which included an emphasis of a matter related to the reclassification of restricted grants from the General Fund to the Special Revenue Fund. 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 Council'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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Council in a separate letter dated September 6, 2000.

This report is intended solely for the information and use of management, Council Officials, and federal awarding agencies and pass-through entities authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

September 6, 2000



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OFFICE OF THE AUDITOR

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Stark County Family Council
Stark County
800 Market Avenue North
Suite 1600
Canton, Ohio 44702-1075

To Members of the Board:

Compliance

We have audited the compliance of the Stark County Family Council, Stark County, Ohio (the Council) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. The Council's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Council's management. Our responsibility is to express an opinion on the Council's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Council's compliance with those requirements.

In our opinion, the Council complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999. However, we noted certain instances of noncompliance that do not require inclusion in this report that we have reported to management of the Council in a separate letter dated September 6, 2000.

Internal Control Over Compliance

The management of the Council is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of management, the Board, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Jim Petro
Auditor of State

September 6, 2000

**STARK COUNTY FAMILY COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Early Start Expansion/CFDA # 93.558
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



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OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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STARK COUNTY FAMILY COUNCIL

STARK 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
OCTOBER 17, 2000**