



**JACKSON TOWNSHIP  
HIGHLAND COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



JACKSON TOWNSHIP  
HIGHLAND COUNTY

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

250 West Court Street  
Suite 150 E  
Cincinnati, Ohio 45202  
Telephone 513-361-8550  
800-368-7419  
Facsimile 513-361-8577  
www.auditor.state.oh.us

## INDEPENDENT ACCOUNTANTS' REPORT

Jackson Township  
Highland County  
10421 Coss Road  
Hillsboro, Ohio 45133

To the Board of Trustees:

We have audited the accompanying financial statements of Jackson Township, Highland County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Township as of December 31, 2000 and 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 16, 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 Board of Trustees 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 16, 2001

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**JACKSON TOWNSHIP  
HIGHLAND 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>			<b>Fiduciary Fund Type</b>	<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>		
<b>Cash Receipts:</b>					
Local Taxes	\$11,420	\$20,944	\$0	\$0	\$32,364
Intergovernmental	18,684	63,410	2,770	0	84,864
Interest	374	259	0	24	657
Other Revenue	2,423	0	0	0	2,423
<b>Total Cash Receipts</b>	<u>32,901</u>	<u>84,613</u>	<u>2,770</u>	<u>24</u>	<u>120,308</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	22,289	9,673	0	0	31,962
Public Safety	0	67,466	0	0	67,466
Public Works	1,510	0	0	0	1,510
Capital Outlay	2,478	4,500	2,770	0	9,748
Debt Service:					
Bond Principal Payment	0	10,097	0	0	10,097
Note Principal Payment	0	1,028	0	0	1,028
<b>Total Cash Disbursements</b>	<u>26,277</u>	<u>92,764</u>	<u>2,770</u>	<u>0</u>	<u>121,811</u>
<b>Total Cash Receipts Over/(Under) Cash disbursements</b>	6,624	(8,151)	0	24	(1,503)
<b>Fund Cash Balances, January 1</b>	<u>11,096</u>	<u>42,255</u>	<u>0</u>	<u>2,554</u>	<u>55,905</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$17,720</u></u>	<u><u>\$34,104</u></u>	<u><u>\$0</u></u>	<u><u>\$2,578</u></u>	<u><u>\$54,402</u></u>

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

**JACKSON TOWNSHIP  
HIGHLAND 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>			<b>Fiduciary Fund Type</b>	<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>		
<b>Cash Receipts:</b>					
Local Taxes	\$11,504	\$21,173	\$0	\$0	\$32,677
Intergovernmental	19,497	65,173	33,030	0	117,700
Interest	446	344	0	24	814
Other Revenue	0	1,901	0	0	1,901
<b>Total Cash Receipts</b>	<u>31,447</u>	<u>88,591</u>	<u>33,030</u>	<u>24</u>	<u>153,092</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	27,870	8,816	0	0	36,686
Public Safety	0	0	0	0	0
Public Works	0	59,156	0	0	59,156
Health	2,633	0	0	0	2,633
Capital Outlay	807	5,150	33,030	0	38,987
Debt Service:					0
Note Principal Payment	0	8,068	0	0	8,068
Interest	0	3,057	0	0	3,057
<b>Total Cash Disbursements</b>	<u>31,310</u>	<u>84,247</u>	<u>33,030</u>	<u>0</u>	<u>148,587</u>
Total Cash Receipts Over/(Under) Cash Disbursements	137	4,344	0	24	4,505
Fund Cash Balances, January 1	10,959	37,911	0	2,530	51,400
<b>Fund Cash Balances, December 31</b>	<u><b>\$11,096</b></u>	<u><b>\$42,255</b></u>	<u><b>\$0</b></u>	<u><b>\$2,554</b></u>	<u><b>\$55,905</b></u>

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



**JACKSON TOWNSHIP  
HIGHLAND COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Jackson Township, Highland 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 cemetery maintenance. The Township contracts with the City of Hillsboro to provide fire 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). The Township did not post all receipts as required by Ohio Law. Adjustments have been made and reflected in the accompanying financial statements.

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

**C. Cash and Deposits**

The Township invests all available funds in a "Public Fund Now" checking account and a certificate of deposit with local commercial banks.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining and repairing Township roads.

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

**JACKSON TOWNSHIP  
HIGHLAND COUNTY**

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

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

Motor Vehicle License Tax Fund - This fund receives motor vehicle tax money for constructing, maintaining and repairing Township roads.

Fire Levy Fund - This fund receives property tax money for the fire protection contract with the City of Hillsboro.

Permissive Motor Vehicle License Tax Fund - This fund receives proceeds from tax levied on all motor vehicle licenses sold in the Township for road and maintenance and repairs.

**3. Capital Project Fund**

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

Community Development Block Grant Fund - This fund was used to account for grant monies paid by Highland County on the Township's behalf for a new hall constructed during 1999.

**4. Fiduciary Funds (Expendable Trust Funds)**

These funds are used to account for resources restricted by legally binding trust agreements. The Township has an expendable trust fund for maintenance and upkeep of cemeteries.

**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. 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. However, the Township did not encumber all commitments required by Ohio Law. Encumbrances outstanding at year-end are carried over and need not be reappropriated. There were no outstanding encumbrances at

**JACKSON TOWNSHIP  
HIGHLAND COUNTY**

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

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

December 31, 2000 and 1999.

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 AND DEPOSITS**

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

	<u>2000</u>	<u>1999</u>
Demand deposits	\$53,902	\$55,405
Certificates of deposit	<u>500</u>	<u>500</u>
 Total deposits	 <u>\$54,402</u>	 <u>\$55,905</u>

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

**3. BUDGETARY ACTIVITY**

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$20,981	\$32,901	\$11,920
Special Revenue	93,861	84,613	(9,248)
Capital Projects	0	2,770	\$2,770
Trust and Agency	52	24	\$28
Total	<u>\$114,894</u>	<u>\$120,308</u>	<u>\$5,470</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$31,837	\$26,277	\$5,560
Special Revenue	135,771	92,764	43,007
Capital Project	0	2,770	(2,770)
Trust & Agency	<u>2,106</u>	<u>0</u>	<u>2,106</u>
Total	<u>\$169,714</u>	<u>\$121,811</u>	<u>\$47,903</u>

**JACKSON TOWNSHIP  
HIGHLAND COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$30,754	\$31,447	\$693
Special Revenue	86,513	88,591	2,078
Capital Projects	0	33,030	33,030
Trust & Agency	51	24	(27)
Total	\$117,318	\$153,092	\$35,774

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$30,008	\$31,310	(\$1,302)
Special Revenue	123,260	84,247	39,012
Capital Projects	0	33,030	(33,030)
Trust & Agency	2,081	0	2,081
Total	\$155,349	\$148,587	\$6,761

Capital Project Fund expenditures exceeded the appropriation authority because the Township recorded for financial reporting purposes only, expenditures for payment made by Highland County directly to a contractor on behalf of the Township. The Township did not formally establish a fund as required by Section 5705.09(F), Ohio Revised Code; therefore, did not establish the required budgetary authority. The Township did not obtain prior certification of the fiscal officer for all purchases nor were commitments properly encumbered as required by Ohio Law.

**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.

**JACKSON TOWNSHIP  
HIGHLAND COUNTY**

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

**5. DEBT**

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Commercial Loan - Road Grader	\$3,750	Prime +0.25%
Lease Purchase Agreement- Tractor/Mower	19,749	5.90%
Total	\$23,499	

The commercial loan was made from Star Bank during 1996 to purchase a road grader. The promissory note specified \$3,750 principal plus interest to be paid annually for a five-year period. However, the Township has only paid \$3,750 annually since 1997. The actual payments were made according to the commercial loan billing notices prepared by the bank and sent to the Township. Outstanding interest payments are unknown at this time. The lease purchase agreement was entered into with Case Credit on March 9, 1998 for the purchase of a tractor and mower. The Loan and lease purchase agreement are collateralized solely by the Township's taxing authority.

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

Year ending <u>December 31:</u>	Commercial Loan Grader	Lease Purchase Tractor
2001	\$4,063	\$7,375
2002	0	7,375
2003	0	7,375
Subsequent	0	0
Total	\$4,063	\$22,125

**6. RETIREMENT SYSTEMS**

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

**JACKSON TOWNSHIP  
HIGHLAND COUNTY**

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

**7. RISK MANAGEMENT**

The Township has obtained commercial insurance for the following risks:

- Comprehensive property
- General liability
- Vehicles

The Township also reimbursed officials for out-of-pocket costs of health insurance obtained through other employers.



STATE OF OHIO  
OFFICE OF THE AUDITOR

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250 West Court Street  
Suite 150 E  
Cincinnati, Ohio 45202  
Telephone 513-361-8550  
800-368-7419  
Facsimile 513-361-8577  
www.auditor.state.oh.us

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

Jackson Township  
Highland County  
10421 Coss Road  
Hillsboro, Ohio 45133

To the Board of Trustees:

We have audited the accompanying financial statements of Jackson Township, Highland County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 16, 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 2000-40436-001, 2000-40436-002, and 2000-40436-003.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Township's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2000-40436-003.

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. We do not consider the reportable condition described above to be a material weakness. However, 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 April 16, 2001.

Jackson Township  
Highland 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

April 16, 2001



**JACKSON TOWNSHIP  
HIGHLAND 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 2000-40436-001**

**Material noncompliance:**

Ohio Rev. Code, Section 5705.09 (F), requires the Township to establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose. Upon establishing a fund, estimated receipts should be certified to the County Auditor as available for expenditure and anticipated expenditures should be included in the Township appropriations. Highland County made payments of Community Development Block Grant monies to a contractor on behalf of the Township. The Township did not formally establish the required fund to account for these monies. Guidance on the accounting treatment for these types of transactions is set forth in Auditor of State Bulletin 2000-08. During 1999, disbursements exceeded appropriations in the Capital Projects fund by \$33,030.

**FINDING NUMBER 2000-40436-002**

**Material noncompliance:**

Ohio Rev. Code, Section 5705.10, requires all revenue derived from a source other than general property tax and which the law prescribes shall be used for a particular purpose is to be paid into a special fund for such purpose. During the audit period, the Clerk had posted many of the Township's rollback and homestead settlements incorrectly. Many were posted to the incorrect funds. The net effect of the finding for adjustments effected the December 31, 2000, fund balances as follows: General Fund decreased by \$1,193, Special Revenue Funds increased by \$1,193. The Clerk posted the adjustments to the Township's financial records while under audit and these adjustments are reflected in the accompanying financial statements. The Clerk should take extra care when posting the Township's receipts to assure they are credited to the proper funds.

**FINDING NUMBER 2000-40436-003**

**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 subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

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

1. Then and Now Certificates - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Board of Trustees may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.

**FINDING NUMBER 2000-40436-003**  
**(Continued)**

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

During testing 40% of the expenditures were found where the invoice date preceded the purchase order (or blanket certificate) date or there was no purchase order/blanket certificate prepared (the expenditures were Direct payments).

This procedure is not only required by Ohio law, but it is also a key control in the disbursement process. Without proper certification of funds, disbursements could be made without adequate current resources being available or disbursements could be made in excess of authorized appropriations. We recommend that prior certifications be done for all disbursements. In instances when prior certifications are not practical, "then and now" certifications should be made.



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

**JACKSON TOWNSHIP**

**HIGHLAND 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**