



**Auditor of State
Betty Montgomery**

AMES TOWNSHIP
ATHENS COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Ames Township
Athens County
16171 E. Kasler Creek Road
Box 158
Amesville, Ohio 45711

To the Board of Trustees:

We have audited the accompanying financial statements of Ames Township, Athens County, Ohio (the Township), as of and for the years ended December 21, 2002 and 2001. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Ames Township, Athens County, as of December 31, 2002 and 2001, 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 10, 2003 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 management, the Board of Trustees and other officials authorized to receive this report under Section 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 10, 2003

AMES TOWNSHIP
ATHENS 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, 2002**

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Nonexpendable Trust	
Cash Receipts:					
Local Taxes	\$10,520	\$90,536	\$5,035		\$106,091
Intergovernmental	18,134	79,131			97,265
Earnings on Investments	168	504		480	1,152
Other Revenue	20	1,280		410	1,710
Total Cash Receipts	<u>28,842</u>	<u>171,451</u>	<u>5,035</u>	<u>890</u>	<u>206,218</u>
Cash Disbursements:					
Current:					
General Government	40,570	2,159			42,729
Public Safety		9,633			9,633
Public Works		145,462		975	146,437
Health	1,172	21,779		3,000	25,951
Capital Outlay	13,110	3,500			16,610
Debt Service			6,229		6,229
Total Cash Disbursements	<u>54,852</u>	<u>182,533</u>	<u>6,229</u>	<u>3,975</u>	<u>247,589</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(26,010)</u>	<u>(11,082)</u>	<u>(1,194)</u>	<u>(3,085)</u>	<u>(41,371)</u>
Fund Cash Balances, January 1	<u>27,585</u>	<u>45,822</u>	<u>7,650</u>	<u>13,385</u>	<u>94,442</u>
Fund Cash Balances, December 31	<u><u>\$1,575</u></u>	<u><u>\$34,740</u></u>	<u><u>\$6,456</u></u>	<u><u>\$10,300</u></u>	<u><u>\$53,071</u></u>
Reserve for Encumbrances, December 31	<u><u>\$4,027</u></u>	<u><u>\$5,980</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$10,007</u></u>

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

**AMES TOWNSHIP
ATHENS 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, 2001**

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Nonexpendable Trust	
Cash Receipts:					
Local Taxes	\$8,727	\$78,601	\$11,362		\$98,690
Intergovernmental	21,189	74,714			95,903
Earnings on Investments	695	1,523		551	2,769
Other Revenue	63	400		1,500	1,963
Total Cash Receipts	<u>30,674</u>	<u>155,238</u>	<u>11,362</u>	<u>2,051</u>	<u>199,325</u>
Cash Disbursements:					
Current:					
General Government	38,329	1,687			40,016
Public Safety		7,821			7,821
Public Works		125,793			125,793
Health	553	18,214			18,767
Capital Outlay	12,370				12,370
Debt Service	37,877	15,104	6,056		59,037
Total Cash Disbursements	<u>89,129</u>	<u>168,619</u>	<u>6,056</u>	<u>0</u>	<u>263,804</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(58,455)</u>	<u>(13,381)</u>	<u>5,306</u>	<u>2,051</u>	<u>(64,479)</u>
Other Financing Receipts and (Disbursements):					
Proceeds of Notes	48,000				48,000
Total Other Financing Receipts/(Disbursements)	<u>48,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>48,000</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(10,455)	(13,381)	5,306	2,051	(16,479)
Fund Cash Balances, January 1	<u>38,040</u>	<u>59,203</u>	<u>2,344</u>	<u>11,334</u>	<u>110,921</u>
Fund Cash Balances, December 31	<u><u>\$27,585</u></u>	<u><u>\$45,822</u></u>	<u><u>\$7,650</u></u>	<u><u>\$13,385</u></u>	<u><u>\$94,442</u></u>

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

**AMES TOWNSHIP
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Ames Township, Athens 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 road and bridge maintenance, and cemetery maintenance. The Township contracts with the Ames-Bern Firefighters, Inc. to provide fire protection.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

C. Cash

The Township Clerk invests available funds of the Township in an interest-bearing checking account and certificates of deposit. Certificates of deposit are valued at cost. Interest earned is recognized and recorded when received.

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 that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Fund:

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

Road Maintenance – This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges

**AMES TOWNSHIP
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Debt Service Funds

The Debt Service funds are used to accumulate resources for the payment of bonds and note indebtedness. The Township has the following Debt Service Fund:

General Note Retirement – This fund receives tax receipts for the repayment of a building note.

4. Fiduciary Funds (Trust Funds)

Trust funds are used to account or resources restricted by legally binding trust agreements. If the agreement requires the Township to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. The Township had the following significant Nonexpendable Trust Fund:

Cemetery Bequest Fund - This fund receives donated funds that are held in the form of certificates of deposit. The interest from the CDs can be used for maintenance of cemeteries.

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 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.

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 2002 and 2001 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.

**AMES TOWNSHIP
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

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:

	2002	2001
Demand deposits	42,771	84,142
Certificates of deposit	10,300	10,300
Total deposits and investments	\$53,071	\$94,442

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$25,970	\$28,842	\$2,872
Special Revenue	175,598	171,451	(4,147)
Debt Service	32,000	5,035	(26,965)
Fiduciary	1,500	890	(610)
Total	\$235,068	\$206,218	(\$28,850)

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$82,543	\$58,879	\$23,664
Special Revenue	267,825	188,513	79,312
Debt Service	14,000	6,229	7,771
Fiduciary	4,000	3,975	25
Total	\$368,368	\$257,596	\$110,772

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$70,568	\$78,674	\$8,106
Special Revenue	199,356	155,238	(44,118)
Debt Service	3,885	11,362	7,477
Fiduciary	920	2,051	1,131
Total	\$274,729	\$247,325	-\$27,404

**AMES TOWNSHIP
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$108,242	\$89,129	\$19,113
Special Revenue	266,943	168,619	98,324
Debt Service	6,228	6,056	172
Fiduciary	11,220	0	11,220
Total	\$392,633	\$263,804	\$128,829

Contrary to Ohio Law, appropriations exceeded estimated resources in the General, Motor Vehicle Tax, Gasoline Tax, Road and Bridge, Road District and Permissive Tax Funds for the year ended 2002. Also, contrary to Ohio Law, appropriations plus encumbrances exceeded actual revenue plus unencumbered cash in the Gasoline Tax, Road and Bridge, and Motor Vehicle License funds for 2001 and in the Gasoline Tax, Permissive Tax and Debt Service Funds for the year ending 2002.

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.

5. DEBT

Debt outstanding at December 31, 2002 was as follows:

	Principal	Interest Rate
General Obligation Notes	\$43,855	4%
Total	\$43,855	

The general obligation note was issued to finance the construction of a building. The note is collateralized solely by the Township's taxing authority.

**AMES TOWNSHIP
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

5. DEBT (continued)

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

Year ending December 31:	<u>General obligation Note</u>
2003	\$6,455
2004	6,455
2005	6,455
2006	6,455
2007	6,455
2008-2010	<u>19,365</u>
Total	<u><u>\$51,640</u></u>

6. RETIREMENT SYSTEMS

The Township's elected officials and 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 2002 and 2001, members of PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all employer contributions required through December 31, 2002.

7. RISK MANAGEMENT

Risk Pool Membership

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**AMES TOWNSHIP
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

7. RISK MANAGEMENT (Continued)

Casualty Coverage

OTARMA retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, which the General Reinsurance Corporation will reinsure.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

OTARMA retains property risks, including automobile physical damage, up to \$10,000 on any specific loss with an annual aggregate of \$700,000 for 2001 and \$1,250,000 for 2002. The Travelers Indemnity Company reinsures losses exceeding \$10,000, if the annual aggregate is reached and all specific losses exceed \$100,000. APEEP's Operating Fund and Guarantee Fund pay for losses and loss adjustment expenses should they exceed operating contributions.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and report the following assets, liabilities and retained earnings at December 31:

<u>Casualty Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$23,757,036	\$22,684,383
Liabilities	<u>(9,197,512)</u>	<u>(9,379,003)</u>
Retained Earnings	<u>\$14,559,524</u>	<u>\$14,324,773</u>
<u>Property Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$6,596,996	\$5,011,131
Liabilities	<u>(1,204,326)</u>	<u>(647,667)</u>
Retained Earnings	<u>\$5,392,670</u>	<u>\$4,363,464</u>



**Auditor of State
Betty Montgomery**

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

Ames Township
Athens County
16171 E. Kasler Creek Road
Box 158
Amesville, Ohio 45711

To the Board of Trustees:

We have audited the accompanying financial statements of Ames Township, Athens County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated June 10, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as 2002-001 through 2002-002. In addition, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 10, 2003.

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. 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 Township in separate letter dated June 10, 2003.

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Ames Township
Athens County
Independent Accountants' Report on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended solely 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 10, 2003

**AMES TOWNSHIP
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001**

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

FINDING NUMBER 2002-001

Noncompliance Citation

Ohio Rev. Code Section 5705.36 allows all subdivisions to request reduced amended certificates upon the determination by the fiscal officer that revenue to be collected will be less than the amount in the official certificate of estimated resources. A reduced amended certificate must be obtained when actual receipts plus January 1 unencumbered cash will be less than amounts appropriated.

The Township had total appropriations (current appropriations plus prior year outstanding encumbrances), that exceeded the available resources (actual receipts plus beginning unencumbered fund balance), at December 31, 2001, as follows:

<u>Fund</u>	<u>Total</u> <u>Appropriations</u>	<u>Actual Revenue</u> <u>Plus</u> <u>Unencumbered Cash</u>	<u>Variance</u>
Gasoline Fund	\$107,250	\$73,189	(\$34,061)
Road & Bridge	\$32,549	\$19,430	(\$13,119)
Motor Vehicle License Tax	\$33,053	\$22,756	(\$10,297)

The Township had total appropriations (current appropriations plus prior year outstanding encumbrances), that exceeded the available resources (actual receipts plus beginning unencumbered fund balance), at December 31, 2002, as follows:

<u>Fund</u>	<u>Total</u> <u>Appropriations</u>	<u>Actual Revenue</u> <u>Plus</u> <u>Unencumbered Cash</u>	<u>Variance</u>
Gasoline Fund	\$90,350	\$57,334	(\$33,016)
Permissive	\$8,450	\$4,631	(\$3,819)
Debt Service	\$14,000	\$12,684	(\$1,316)

We recommend the Township monitor estimated and actual revenues for all funds on a regular basis. In the situation where budgeted revenue exceeds actual revenue and appropriations exceed actual revenue, a reduced amended certificate must be obtained and appropriations adjusted accordingly.

AMES TOWNSHIP
ATHENS COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2002-002

Noncompliance Citation

Ohio Rev Code Section 5705.39 states that the total appropriations from each fund shall not exceed the total estimated resources.

At January 1, 2002, total appropriations exceeded estimated resources in the following funds:

Fund	Estimated Resources	Total Appropriations	Variance
General	\$53,555	\$82,543	(\$28,988)
Motor Vehicle License Tax	\$12,800	\$18,850	(\$6,050)
Gasoline	\$67,900	\$90,350	(\$22,450)
Road & Bridge	\$22,029	\$43,130	(\$21,101)
Road District	\$60,290	\$63,925	(\$3,635)
Permissive	\$5,856	\$8,450	(\$2,594)

We recommend the Township Clerk monitor estimated resources versus appropriations to ensure that appropriated amounts are within the amount of estimated resources.



**Auditor of State
Betty Montgomery**

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Columbus, Ohio 43216-1140

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AMES TOWNSHIP

ATHENS 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
SEPTEMBER 9, 2003**