



**RANDOLPH TOWNSHIP  
PORTAGE COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



**RANDOLPH TOWNSHIP  
PORTAGE COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Randolph Township  
Portage County  
P.O. Box 184  
Randolph, Ohio 44265

To the Board of Trustees:

We have audited the accompanying financial statements of Randolph Township, Portage 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 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 accounting principles generally accepted in the United States of America.

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 26, 2001 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the audit committee, management, the Board and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

June 26, 2001

**RANDOLPH TOWNSHIP  
PORTAGE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
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>Capital Projects</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$91,246	\$374,447	\$48,656		\$514,349
Intergovernmental	96,064	101,845		\$142,470	340,379
Licenses, Permits, and Fees		12,711			12,711
Earnings on Investments	18,616	432			19,048
Other Revenue	41,999	24,933			66,932
<b>Total Cash Receipts</b>	<u>247,925</u>	<u>514,368</u>	<u>48,656</u>	<u>142,470</u>	<u>953,419</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	191,495	76,707			268,202
Public Safety		201,203			201,203
Public Works	7,992	342,036		142,470	492,498
Health	8,711	12,557			21,268
Debt Service:					
Redemption of Principal			40,750		40,750
Interest and Fiscal Charges			8,933		8,933
Capital Outlay	43,270	10,501			53,771
<b>Total Cash Disbursements</b>	<u>251,468</u>	<u>643,004</u>	<u>49,683</u>	<u>142,470</u>	<u>1,086,625</u>
<b>Total Receipts (Under) Disbursements</b>	<u>(3,543)</u>	<u>(128,636)</u>	<u>(1,027)</u>		<u>(133,206)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Proceeds from Sale of Public Debt:					
Sale of Notes		76,000			76,000
Sale of Fixed Assets	111	4,817			4,928
Transfers-In		20,000			20,000
Transfers-Out	(20,000)				(20,000)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(19,889)</u>	<u>100,817</u>			<u>80,928</u>
<b>Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(23,432)</u>	<u>(27,819)</u>	<u>(1,027)</u>		<u>(52,278)</u>
<b>Fund Cash Balances, January 1</b>	<u>211,465</u>	<u>243,921</u>	<u>1,027</u>		<u>456,413</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$188,033</b></u>	<u><b>\$216,102</b></u>			<u><b>\$404,135</b></u>
<b>Reserve for Encumbrances, December 31</b>	<u><b>\$14,888</b></u>	<u><b>\$1,674</b></u>			<u><b>\$16,562</b></u>

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

**RANDOLPH TOWNSHIP  
PORTAGE COUNTY**

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

	<u>Nonexpendable Trust</u>
<b>Operating Cash Receipts:</b>	
Interest	\$480
<b>Operating Cash Disbursements:</b>	
Supplies and Materials	<u>300</u>
Operating Income	180
Fund Cash Balances, January 1	<u>6,769</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$6,949</u></u></b>

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

**RANDOLPH TOWNSHIP  
PORTAGE COUNTY**

**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>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$84,135	\$369,283	\$37,875		\$491,293
Intergovernmental	93,385	102,099		\$82,101	277,585
Licenses, Permits, and Fees		14,171			14,171
Earnings on Investments	16,596	1,524			18,120
Other Revenue	28,278	25,098			53,376
<b>Total Cash Receipts</b>	<u>222,394</u>	<u>512,175</u>	<u>37,875</u>	<u>82,101</u>	<u>854,545</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	188,278	60,168			248,446
Public Safety		125,390			125,390
Public Works	1,606	322,202		82,101	405,909
Health	8,458	6,761			15,219
Conservation - Recreation	5,785				5,785
Miscellaneous	318				318
Debt Service:					
Redemption of Principal			28,750		28,750
Interest and Fiscal Charges			9,125		9,125
Capital Outlay	14,037	18,043			32,080
<b>Total Cash Disbursements</b>	<u>218,482</u>	<u>532,564</u>	<u>37,875</u>	<u>82,101</u>	<u>871,022</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>3,912</u>	<u>(20,389)</u>			<u>(16,477)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Sale of Fixed Assets	130				130
Transfers-In		20,000			20,000
Transfers-Out	(20,000)				(20,000)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(19,870)</u>	<u>20,000</u>			<u>130</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(15,958)	(389)			(16,347)
Fund Cash Balances, January 1 (Restated)	227,423	244,310	1,027		472,760
<b>Fund Cash Balances, December 31</b>	<u><b>\$211,465</b></u>	<u><b>\$243,921</b></u>	<u><b>\$1,027</b></u>		<u><b>\$456,413</b></u>
Reserve for Encumbrances, December 31	<u>\$14,888</u>	<u>\$1,674</u>			<u>\$16,562</u>

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

RANDOLPH TOWNSHIP  
PORTAGE COUNTY

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

	<u>Nonexpendable Trust</u>
<b>Operating Cash Receipts:</b>	
Interest	\$882
<b>Operating Cash Disbursements:</b>	
Other	<u>72</u>
Operating Income	810
Fund Cash Balances, January 1	<u>5,959</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$6,769</u></u></b>

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

**RANDOLPH TOWNSHIP  
PORTAGE COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Randolph Township, Portage 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 cemetery maintenance and fire services. The Township contracts with Portage County Sheriff's department to provide security of persons and property.

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

The Township's only investments were certificates of deposit. Certificates of deposits are valued at cost. Investments are reported as assets. Accordingly, purchase of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

**D. Fund Accounting**

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

**1. General Fund**

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

**2. Special Revenue Funds**

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

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

**RANDOLPH TOWNSHIP  
PORTAGE COUNTY**

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

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

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

**Fire Department Fund** - This fund receives property tax money for the general operation of the fire department.

**3. Debt Service Funds**

The debt service fund is used to accumulate resources for the payment of notes indebtedness. The Township had the following significant Debt Service Funds:

**Fire Pumper/Tanker Note Retirement Fund** - This fund receives property tax money to retire the Fire Pumper/Tanker general obligation note.

**Ambulance Note Retirement Fund** - This fund receives property tax money to retire the ambulance general obligation note.

**Fire Truck Note Retirement Fund** - This fund receives property tax money to retire the fire truck general obligation note.

**4. Capital Project Funds**

These 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.

**Issue II Fund** - The Township received a grant from the State of Ohio to repair roads.

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

These funds are used to account for resources restricted by legally binding trust agreements. The Township had the following significant fiduciary fund:

**Gunthier Trust** - This is a \$500 bequest fund in which earnings may be spent for cemetery related expenditures.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function 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.

**RANDOLPH TOWNSHIP  
PORTAGE COUNTY**

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

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

**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 at year end are carried over, and need not be reappropriated.

A summary of 2000 and 1999 budgetary activity appears in Note 4.

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**G. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Township.

**2. RESTATEMENT OF PRIOR YEAR'S FUND BALANCE**

The Fire Pumper/Tanker note retirement activity was reported in the Capital Project Fund the 1998. The Fire Pumper/Tanker note retirement activity is reported in the Debt Service Fund starting January 1, 1999.

To reflect the changes noted above we have a restatement of prior year's fund balance.

	Previously Stated Fund Balance	Restatement	Restated Fund Balance
Capital Project Fund	\$20,268	(\$20,268)	\$0
Debt Service Fund	\$0	\$1,027	\$1,027
Special Revenue Fund	\$225,069	\$19,241	\$244,310

The \$19,241 transfer to the Special Revenue Fund were reserved monies for the purchase of a new ambulance. The \$1,027 transfer to the Debt Service Fund were funds reserved to make a note payment on the Fire Pumper/Tanker debt.

**RANDOLPH TOWNSHIP  
PORTAGE COUNTY**

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

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

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

	<u>2000</u>	<u>1999</u>
Demand deposits	\$143,288	\$176,890
Certificates of deposit	<u>267,796</u>	<u>286,292</u>
Total deposits	<u>\$411,084</u>	<u>\$463,182</u>

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

**4. BUDGETARY ACTIVITY**

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

2000 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$231,000	\$248,036	\$17,036
Special Revenue	593,950	615,185	21,235
Debt Service	49,684	48,656	(1,028)
Capital Projects	142,562	142,470	(92)
Fiduciary	<u>452</u>	<u>480</u>	<u>28</u>
Total	<u>\$1,017,648</u>	<u>\$1,054,827</u>	<u>\$37,179</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$390,195	\$286,356	\$103,839
Special Revenue	786,327	644,678	141,649
Debt Service	63,329	49,683	13,646
Capital Projects	142,470	142,470	0
Fiduciary	<u>0</u>	<u>300</u>	<u>(300)</u>
Total	<u>\$1,382,321</u>	<u>\$1,123,487</u>	<u>\$258,834</u>

**RANDOLPH TOWNSHIP  
PORTAGE COUNTY**

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

**4. BUDGETARY ACTIVITY (Continued)**

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$231,000	\$222,524	(\$8,476)
Special Revenue	550,756	532,175	(18,581)
Debt Service	158,902	37,875	(121,027)
Capital Projects	82,101	82,101	0
Fiduciary	235	882	647
Total	\$1,022,994	\$875,557	(\$147,437)

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$410,602	\$253,370	\$157,232
Special Revenue	608,337	534,238	74,099
Debt Service	37,875	37,875	0
Capital Projects	122,370	82,101	40,269
Fiduciary	0	72	(72)
Total	\$1,179,184	\$907,656	\$271,528

**5. 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.

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.

**RANDOLPH TOWNSHIP  
PORTAGE COUNTY**

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

**6. DEBT**

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Fire Pumper/Tanker	\$115,000	5.29%
Fire Truck	28,000	6.56%
Ambulance	36,000	6.25%
Total	\$179,000	

The above general obligation notes were issued to finance the purchase of a new Fire Pumper/Tanker, Fire Truck, and Ambulance. Property tax revenue will be used to repay these notes.

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

Year ending December 31:	Fire Pumper Tanker	Ambulance	Fire Truck
2001	\$34,834	\$13,967	\$ 9,917
2002	33,313	13,180	9,917
2003	31,792	12,393	9,917
2004	30,280		
Total	\$130,219	\$39,540	\$29,751

**7. RETIREMENT SYSTEMS**

The Township's employees participate in the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to invested employees.

Contribution rates are also prescribed by the Ohio Revised Code. The Township's PERS members contributed 8.5 percent of their gross salaries. The Township contributed an amount equal to 13.55 percent of participants' gross salaries for 1999, and 10.84 percent for 2000. The Township has paid all contributions required through December 31, 2000.

**8. 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 and dental and vision coverage to full-time employees through a private carrier.



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

Randolph Township  
Portage County  
P.O. Box 184  
Randolph, Ohio 44265

To the Board of Trustees:

We have audited the accompanying financial statements of Randolph Township, Portage County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated June 26, 2001. 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 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*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 26, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. 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 a separate letter dated June 26, 2001.

Randolph Township  
Portage County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

This report is intended for the information and use of the audit committee, the board of trustees and management, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

June 26, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**RANDOLPH TOWNSHIP**

**PORTAGE 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 19, 2001**