

SERVICE DELIVERY AREA NO. 11
TECUMSEH WORKFORCE DEVELOPMENT BOARD
AUDITORS' REPORT AND GENERAL PURPOSE FINANCIAL
STATEMENTS AND OTHER REQUIRED REPORTS
JULY 1, 2000 THROUGH SEPTEMBER 30, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

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The Board of the Tecumseh Consortium
Tecumseh Workforce Development Board
1345 Lagonda Avenue
Springfield, Ohio 45503-4051

We have reviewed the independent auditor's report of the Tecumseh Workforce Development Board, Clark County, prepared by Roth & Company, Certified public Accountants, for the audit period July 1, 2000 through September 30, 2000. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Tecumseh Consortium / Tecumseh Workforce Development Board are responsible for compliance with these laws and regulations.

JIM PETRO
Auditor of State

December 14, 2000

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TECUMSEH WORKFORCE DEVELOPMENT BOARD
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Service Delivery Area No. 11
Tecumseh Workforce Development Board
1345 Lagonda Avenue
Springfield, Ohio 45503-4051

ADMINISTRATIVE PERSONNEL
For the Period Ended September 30, 2000

Ernest Davis
Executive Director

LEGAL ADVISOR

Mr. Stephen J. McCready, Attorney
Martin, Browne, Hall & Harper P.L.L.
P.O. Box 1488
Springfield, Ohio 45501

Independent Auditors' Report

The Board of Tecumseh Consortium
Tecumseh Workforce Development Board
1345 Lagonda Avenue
Springfield, Ohio 45503-4051

We have audited the accompanying general purpose financial statements of the Tecumseh Workforce Development Board, as of and for the three months ended September 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of Tecumseh Workforce Development Board'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.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Tecumseh Workforce Development Board as of September 30, 2000, and the results of its operations for the three months then ended in conformity with generally accepted accounting principles.

As discussed in Note O, the Tecumseh Workforce Development Board ceased to serve as the administrator of funds received through the Job Training Partnership Act as of June 30, 2000 due to legislative changes at the federal, state and local level.

In accordance with Government Auditing Standards, we have also issued our report dated October 12, 2000 on our consideration of the Tecumseh Workforce Development Board'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.

Roth & Company
Englewood, Ohio
October 12, 2000

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Service Delivery Area No. 11
Tecumseh Workforce Development Board

BALANCE SHEET

September 30, 2000

	<u>Special Revenue Funds</u>
ASSETS AND OTHER DEBITS	
Assets	
Equity in pooled cash	\$ 22,892
Prepays	<u>1,000</u>
Total assets and other debits	<u>\$ 23,892</u>
LIABILITIES	
Intergovernmental payable	<u>\$ 23,892</u>
Total liabilities	23,892
FUND EQUITY AND OTHER CREDITS	
Unreserved fund balance	<u>0</u>
Total fund equity and other credits	<u>0</u>
Total liabilities and fund equity	<u>\$ 23,892</u>

The accompanying notes are an integral part of this statement.

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Service Delivery Area No. 11
Tecumseh Workforce Development Board

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES

Three Months Ended September 30, 2000

	<u>Special Revenue Funds</u>
REVENUES	
Intergovernmental	\$ <u>85,706</u>
Total revenues	85,706
EXPENDITURES	
Staff salaries	55,578
Staff fringes	4,484
Rent	2,333
Office expense	676
Utilities	1,740
Equipment maintenance	485
Accounting & Legal	16,500
Staff travel	100
Miscellaneous	262
Insurance	<u>3,178</u>
Total expense	\$ <u>85,336</u>
Excess of revenues and other financing sources over expenditures and other uses	\$ 370
Fund balance, July 1, 2000	23,522
Intergovernmental transfer to accounts payable	\$ <u>(23,892)</u>
Fund balance, September 30, 2000	\$ <u><u>0</u></u>

The accompanying notes are an integral part of this statement.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2000

NOTE A - DESCRIPTION OF JOB TRAINING PARTNERSHIP ACT, (JTPA)
TECUMSEH WORKFORCE DEVELOPMENT BOARD

Tecumseh Workforce Development Board (SDA #11) is a Regional Council of Governments, formed under Section 167 of the Ohio Revised Code, to serve as the administrator of funds received through the Job Training Partnership Act (JTPA). Its primary sources of revenue are JTPA grants from the Ohio Department of Job and Family Services-Power Ohio. The Board ceased to exist at June 30, 2000.

Tecumseh Workforce Development Board receives and disburses funds as directed by the management of SDA #11 which is under control of the Private Industry Council. The accompanying financial statements are prepared from the transactions of the funds to satisfy Ohio Job Training Partnership and Federal Regulations.

The purpose of the Job Training Partnership Act is to provide funding to establish programs which prepare youth and unskilled adults for entry into the labor force and to afford job training to those economically disadvantaged individuals facing serious barriers to employment, who are in special need of such training to obtain productive employment.

Tecumseh Workforce Development Board carries out the purposes of the Act by providing residents of the area with a variety of services provided by the Act. Title II and III funds provide services and training for the participants through such activities as supportive services, work experience, on-the-job training, classroom training, upgrading and retraining.

Tecumseh Workforce Development Board is economically dependent on federal funding from the Job Training Partnership Act, and the State of Ohio Department of Job and Family Services (Power Ohio).

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2000

NOTE A - DESCRIPTION OF JOB TRAINING PARTNERSHIP ACT, (JTPA)
TECUMSEH WORKFORCE DEVELOPMENT BOARD (CONTINUED)

All personnel at Tecumseh Workforce Development Board are considered employees of Clark County for payroll purposes. All costs incurred by Clark County related to the employment of these individuals, as well as an annual administrative fee, are paid by Tecumseh Workforce Development Board. Clark County, in turn, enrolls all of the employees in their payroll system and benefit packages. For financial statement purposes, these personnel are referred to as employees, and the related costs are classified as wages.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to the format prescribed by Power Ohio and other recognized authoritative sources.

1. Financial Reporting Entity

The Workforce Development Board's financial statements include the accounts of all Workforce Development Board operations. The criteria for including organizations as component units within the Workforce Development Board's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- * the organization is legally separate (can sue and be sued in their own name)
- * the Workforce Development Board holds the corporate powers of the organization
- * the Workforce Development Board appoints a voting majority of the organization's board
- * the Workforce Development Board is able to impose its will on the organization
- * the organization has the potential to impose a financial benefit/burden on the Workforce Development Board
- * there is fiscal dependency by the organization on the Workforce Development Board

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2000

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Financial Reporting Entity (Continued)

Based on the aforementioned criteria, the Tecumseh Workforce Development Board has no component units.

2. Basis of Presentation - Fund Accounting

The accounts of Tecumseh Workforce Development Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

Separate funds are established to segregate money and other resources whose use is limited to a particular purpose either by state statute or by the resource provider. This separation facilitates the demonstration of compliance with these external restrictions and the satisfaction of external reporting requirements. Separate funds are also used to split government activities which are similar to those of profit oriented organizations from those for which there is no correlation between the amount of revenues received and the services provided.

Grants, entitlements, or shared revenues recorded in governmental funds are recognized as revenue in the accounting period when they become susceptible to accrual. In applying this definition, legal and contractual requirements are carefully reviewed for guidance. Some such resources, usually entitlements or shared revenues, are restricted more in form than in substance. Only a failure on the part of the recipient to comply with prescribed regulations will cause a forfeiture of the resources. Such resources are recorded as revenue at the time of receipt or earlier

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2000

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation - Fund Accounting (Continued)

if the susceptible to accrual criteria are met. For other such resources, usually grants, expenditure is the prime factor for determining eligibility, and revenue is recognized when the expenditure is made. Similarly, if cost sharing or matching requirements exist, revenue recognition depends upon compliance with these requirements. Cash pass-through grants received by the Tecumseh Workforce Development Board are recognized as revenues and expenditures in a Governmental Fund, in accordance with GASB Statement No. 24.

Governmental funds are those through which most governmental functions of the Tecumseh Workforce Development Board are financed. The acquisition, use and balances of the Tecumseh Workforce Development Board's expendable financial resources and the related current liabilities are accounted for through governmental funds. The following are the Tecumseh Workforce Development Board's governmental fund types:

General Fund - This is used to account for all financial resources except those required to be accounted for in another fund and sub-recipient financial information.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue services that are restricted by law or to account for administrative action to expend funds for specific purposes.

General Fixed Assets Account Group - This account group is established to account for all fixed assets of the Workforce Development Board. Capital outlays are recorded as expenditures of those funds at the time of purchase and are subsequently recorded for control purposes in the General Fixed Assets Account Group.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2000

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Governmental Fund Types (General, Special Revenue) use a current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include cost reimbursement contracts and accrued vacation and sick leave which is recorded when payable from current available financial resources.

The accompanying financial statements have been presented in accordance with generally accepted accounting principles as applicable to governments as is required by Power Ohio regulations. Under generally accepted governmental accounting principles, revenue is recognized when earned by the terms of the contracts between the SDA and Ohio Department of Job and Family Services-Ohio Job Training Partnership (Power Ohio).

4. Cost Allocation

Joint costs are allocated to benefiting programs using various allocation methods, depending on the type of joint cost being allocated. Joint costs are those costs incurred for the common benefit of all agency programs, but which cannot be readily identified with a final cost objective. Cost allocation methods are as follows:

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2000

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Cost Allocation (Continued)

a. Building

Space costs (maintenance costs, utilities, rent, etc.) are allocated based on the number of square feet of space each program occupies.

b. Copy Cost

Copy costs are charged to each program based on the number of copies made.

c. Insurance

Insurance is allocated to benefiting programs depending on the equipment, space or people covered by the insurance.

d. Other Joint Costs

Other joint costs are allocated to agency programs based on the amounts used by each program.

5. Equipment

Equipment is recorded at cost in the General Fixed Asset Account Group.

The equipment acquired with grant funds is owned by Tecumseh Workforce Development Board while used in the programs for which it was purchased or in other future authorized programs. The funding sources, however, retain a reversionary interest in the equipment purchased with grant funds; therefore, its disposition, as well as the ownership of any sale proceeds, is subject to funding source regulations.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2000

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

6. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

7. Budgetary Data

The Ohio Department of Job and Family Services provides the Tecumseh Workforce Development Board with budget amounts by individual programs.

The budget is used for planning purposes and serves as the actual spending plan. The budgetary process does not include annual budgeting for Job Training Partnership Act grants which operate on a 3-year budget. Appropriations in these funds are made on a multi-year basis and the free balances do not lapse at year-end. Budgetary control is on this multi-year basis and, therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented. The entity is not required to have a legally adopted budget. Accordingly, formal budgetary integration is not employed and comparison of actual results of operations to budgetary data has not been presented in the accompanying financial statements.

8. Cash and Cash Equivalents

Legal Requirements: Part 205.4, Chapter II (Treasury Department Circular No. 1075 (Fourth Revision)), states cash advances to a recipient organization shall be limited to the minimum amounts needed and shall be timed to be in accord only with the actual, immediate cash requirements of the recipient organization in carrying out the purpose of the approved program or project. The

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2000

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. Cash and Cash Equivalents(Continued)

timing and amount of cash advances shall be as close as is administratively feasible to the actual disbursements by the recipient organization of direct program costs and the proportionate share of any allowable indirect costs. The cash management review conducted by Power Ohio determines this to be three (3) days of cash on hand.

9. Prepaid Items

Prepaid balances are for payments made by the Workforce Development Board in the current year to provide services occurring in the subsequent fiscal year, and the reserve for prepaid items has been recognized to signify that a portion of fund balance is not available for other subsequent expenditures.

10. Accounts Receivable/Unearned Revenue

Grant revenue is recognized when Tecumseh Workforce Development Board has incurred expenditures for program purposes. The Tecumseh Workforce Development Board is permitted to request cash drawdowns before or after expenditures are incurred by the terms of certain contracts with Power Ohio. If expenditures are greater than the drawdowns requested, the appropriate unbilled accounts receivable and grant revenue is reported. Conversely, if Tecumseh Workforce Development Board has been advanced monies in excess of expenditures incurred, this amount is reported as unearned revenue on the accompanying statement.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2000

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

11. Fixed Assets and Depreciation

The accounting and reporting treatment applied to fixed assets associated with a fund are determined by its measurement focus. All Governmental funds are accounted for on a spending or "financial flow" measurement focus. This means only current assets and current liabilities are generally included on their balance sheets. General fixed assets are those long-lived assets used in Governmental fund operations. When purchased, general fixed assets are recorded as expenditures and are capitalized (recorded and accounted for) in the General Fixed Assets account group.

Fixed assets are valued at estimated historical cost if the actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value at the date donated.

Depreciation of all fixed assets is computed using the straight-line method over the estimated useful life of the fixed assets.

The estimated useful lives of the various classes of fixed assets range as follows:

<u>Class</u>	<u>Estimated Useful Life</u>
Equipment	3 to 5 years

The dollar criteria for capitalizing fixed assets is \$500 or more. The Tecumseh Workforce Development Board does not possess any infrastructure.

The costs of normal maintenance and repairs that do not add value to the assets or materially extend the asset's life are not capitalized.

Assets in the General Fixed Assets account group are depreciated by increasing the "accumulated depreciation" account and decreasing the "investment in general fixed assets" account.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2000

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. Compensated Absences

Tecumseh Workforce Development Board accrues:

- a. The employer's obligation relating to employees' rights to receive compensation for future absences which is attributed to employees' services already rendered.
- b. The obligation related to rights that vest or accumulate.
- c. Payment of the compensation is probable.
- d. The amount can be reasonably estimated.

For program funds, the Tecumseh Workforce Development Board records a liability for accumulated unused vacation time when earned for all employees eligible for vacation.

13. Fund Balance Reserves

The Tecumseh Workforce Development Board records reservations for portions of program equity which are legally segregated for specific future use of which do not represent available spendable resources and therefore are not available for appropriations for expenditures.

Unreserved fund balance indicates that portion of fund equity that is available for appropriation in future periods. Program equity reserves are established for encumbrances and inventories of supplies and materials.

Obligations represent commitments related to unperformed contracts for goods or services. Obligation accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation,

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2000

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

13. Fund Balance Reserves (Continued)

is utilized in the Governmental Fund Types. For budgetary purposes appropriations lapse at fiscal year-end except for that portion related to obligated amounts. Obligations outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

14. Basis of Presentation - Financial Statement Format

The format of the financial statements is in accordance with JTPA policy letter no. 2-97.

NOTE C - DEPOSITS AND INVESTMENTS

State statutes require all banks within which JTPA funds are deposited to provide financial security specified in the Uniform Depository Act, Ohio Revised Code (OCR) Section 135.18; to enter into a depository agreement in the sum equal to the minimum amount of security required by Section 135.18 of the ORC; a collateral agreement that has an upward limit equal to or greater than the maximum amount of total JTPA funds on deposit any 24-hour period the past 24 months.

Protection of the Tecumseh Workforce Development Board's cash and investments is provided by the above mentioned depository agreement with the bank in which they deposit JTPA funds.

Deposits: At period-end, the carrying amount of the Tecumseh Workforce Development Board's deposits was \$22,892 and the bank balance was \$23,696. Of the bank balance, (with two banks), \$23,696 was covered by federal depository insurance.

The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. Cash and cash equivalents are defined to include investments with maturities of three month or less at the time of their purchase by the Tecumseh Workforce Development Board. Tecumseh Workforce Development Board has no investments that meet the criteria set forth in GASB Statement No. 9.

Service Delivery Area No. 11
 Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2000

NOTE D - FIXED ASSETS

A summary of the changes in general fixed assets during program year 2000 follows:

<u>Description</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Transfers/ Disposals</u>	<u>Ending Balance</u>
Cost	\$256,732	\$ -	\$ 256,732	\$ -
Accumulated Depreciation- cost	<u>161,556</u>	<u>-</u>	<u>161,556</u>	<u>-</u>
Net Book Value	\$ <u>95,176</u>	\$ <u>-</u>	\$ <u>95,176</u>	\$ <u>-</u>

During the three months ended September 30, 2000, the fixed assets were transferred from the Tecumseh Workforce Development Board to the applicable counties that are administering the programs under the Workforce Investment Act.

NOTE E - RISK MANAGEMENT

The Tecumseh Workforce Development Board is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters.

During fiscal year 2000 (July 1, 2000 - September 30, 2000), Tecumseh Workforce Development Board contracted with Public Entities Pool of Ohio for municipal property, liability, and automobile insurance. The policies have various limits and deductibles, with a general liability limit of \$1,000,000.

Employee dishonesty coverage (Bonding) is purchased through Montgomery Insurance & Investments Agency, Inc. which carries a \$500 deductible and a \$100,000 limit on any occurrence.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2000

NOTE F - DEFINED BENEFIT PENSION PLANS

1. Social Security and Medicare

Some Tecumseh Workforce Development Board's employees and all paid participants pay into social security and medicare as required by law. The employer portion of social security and medicare are also paid as required.

2. Public Employees Retirement System (PERS)

The SDA personnel are covered by a cost-sharing multiple-employer defined benefit pension plan, namely, the Public Employees Retirement System of Ohio (PERS). PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries.

Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. The Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the fund.

Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 466-2085.

The Ohio Revised Code provides statutory authority for employee and employer contributions. Plan members are required to contribute 8.5% of their annual covered salary and Tecumseh is required to contribute 13.55%. Tecumseh's contributions to the plan for the years ending June 30, 1999, 2000, and the period ending September 30, 2000 were \$110,296, \$112,843 and \$8,672.

NOTE G - DEFERRED COMPENSATION PLANS

Tecumseh Workforce Development Board's personnel (NOTE A) may participate in a statewide deferred compensation plan. This plan was created in accordance with Internal Revenue Code

Service Delivery Area No. 11

Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2000

NOTE G - DEFERRED COMPENSATION PLANS

Tecumseh Workforce Development Board's personnel (Note A) may participate in a statewide deferred compensation plan. This plan was created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years.

NOTE H - POSTEMPLOYMENT BENEFITS

The Public Employees Retirement System of Ohio provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit.

Health care coverage for disability recipients and primary survivor recipients is available. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute.

NOTE I - COMPENSATED ABSENCES AND SEVERENCE PACKAGE

Sick leave benefits are calculated based on the employee's base pay rate at the time earned and do not include any special forms of compensation, such as incentives, commissions, bonuses, or shift differentials. Unused sick leave benefits are allowed to accumulate indefinitely. Unused sick leave benefits were paid to employees at retirement at the employees current rate of pay up to a maximum 360 hours.

Vacation benefits will be calculated based on the vacation earning schedule as described in the Tecumseh Workforce Development Board employee handbook. Vacation time off with pay is available to regular full-time employees with the length of employment as described in the employee handbook. Vacation time must be used each year and cannot be carried forward without the Director's approval. With the Director's approval, and if funding warrants, pay will be given each year, through and including June 30, for any unused, accrued vacation time in excess of one regular work week for the employee. Upon termination of employment, employees will be paid for unused vacation time that has been earned through the last day of work.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2000

NOTE I - COMPENSATED ABSENCES AND SEVERENCE PACKAGE (Continued)

A severance package was approved on January 21, 2000 for Tecumseh employees to consist of the following: two months salary (40 days) to those employed on June 30, 2000 and an additional two months salary (40 days) as an incentive for those staff identified as mission essential for close-out efforts to remain employed by the Tecumseh Workforce Development Board through September 30, 2000. Those Tecumseh Workforce Development Board employees who are entitled to receive the severance package will be required to sign a form releasing the county commissioners of Champaign, Clark, Greene, Madison and Union counties from liability from employment related claims, administrative proceedings and/or lawsuits which may have arisen as a result of their employment and/or subsequent layoff from employment with the Tecumseh Workforce Development Board.

NOTE J - CONTINGENCIES

1. GRANTS

The Tecumseh Workforce Development Board received financial assistance from federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies.

2. LITIGATION

There are no current matters in litigation with Tecumseh Workforce Development Board as defendant.

NOTE K - ECONOMIC DEPENDENCY

The Workforce Development Board received 100% of its revenues for the period ended September 30, 2000 from the Ohio Department of Job and Family Services.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of September 30, 2000

NOTE L - STATUTORY COMPLIANCE

Certain tests of compliance with various provisions of local, state and federal laws were performed, as deemed appropriate.

NOTE M - CESSATION OF SDA #11

The Tecumseh Workforce Development Board (TWDB) ceased to serve as the administrator of funds received through the Job Training Partnership Act as of June 30, 2000 due to legislative changes under the Workforce Investment Act (WIA) at the federal, state and local level.

As of June 30, 2000, all program participants and training programs were transferred to the Department of Job and Family Services of Clark County to administer and carry out the provisions of the Workforce Investment Act. TWDB continued in existence until September 30, 2000, which during the period of July 2000 through September 2000, the only activities were of an administrative nature in that all outstanding matters that existed at June 30, 2000 were finalized. This period of July 2000 through September 2000 is referred to as the "close-out periods."

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SUPPORTING SCHEDULES

Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Analysis of Cost Limitations and Budget to Actual, Title IIA 5 % Older Worker
 For the Period ending July 1, 1999 through September 30, 2000

		Administration Maximum 20%	Program Cost Minimum 80%
98 (Prior Year) 1-98-11-00-01			
<u>Allocation</u>			
Allocation Amount	\$42,318	\$8,464	\$33,854
Transfer From IIC	0	0	0
Total Allocation	42,318	8,464	33,854
<u>Expenditures</u>			
Expenditures 07/01/98-06/30/99	8,822	498	8,324
Expenditures 07/01/99-06/30/00	33,496	5,483	28,013
Total Expenditure	42,318	5,981	36,337
Unexpended Funds	\$0	\$2,483	(\$2,483)
Percentage of Allocation	100.00%	14.13%	85.87%
<u>Budget</u>			
PY'99 Budget	\$33,496	\$7,966	\$25,530
Percentage Achieved	100.00%	68.83%	109.73%
<u>85% Analysis</u>			
Expenditures	\$42,318		
Obligations	0		
Total	\$42,318		
Percentage Achieved	100.00%		
99 (Current Year) 1-99-11-00-01			
<u>Allocation</u>			
Allocation Amount	\$38,477	\$7,695	\$30,782
Transfer From IIC	0	0	0
Total Allocation	38,477	7,695	30,782
<u>Expenditures</u>			
Expenditures 07/01/99-06/30/00	2,149	348	1,801
Total Expenditure	2,149	348	1,801
Unexpended Funds	\$36,328	\$7,347	\$28,981
Percentage of Allocation	5.59%	0.90%	4.68%
<u>Budget</u>			
PY'99 Budget	\$38,477	\$7,695	\$30,782
Percentage Achieved	5.59%	4.52%	5.85%
<u>85% Analysis</u>			
Expenditures	\$2,149		
Obligations	0		
Total	\$2,149		
Percentage Achieved	5.59%		

**Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Analysis of Cost Limitations and Budget to Actual, Title III, EDWAA
 For the Period ending July 1, 1999 through September 30, 2000**

	Administration Maximum 20%	Program Cost Minimum 80%	
98 (Prior Year) A-98-11-00-01			
<u>Allocation</u>			
Allocation Amount	\$704,792	\$141,023	\$563,769
Transfer From IIC	0	0	0
Total Allocation	704,792	141,023	563,769
<u>Expenditures</u>			
Expenditures 07/01/98-06/30/99	703,851	39,615	664,236
Expenditures 07/01/99-06/30/00	941	941	0
Total Expenditure	704,792	40,556	664,236
Unexpended Funds	\$0	\$100,467	(\$100,467)
Percentage of Allocation	100.00%	5.75%	94.25%
<u>Budget</u>			
PY'99 Budget	\$941	\$941	\$0
Percentage Achieved	100.00%	100.00%	0.00%
<u>85% Analysis</u>			
Expenditures	\$704,792		
Obligations	0		
Total	\$704,792		
Percentage Achieved	100.00%		
99 (Current Year) A-99-11-00-01			
<u>Allocation</u>			
Allocation Amount	\$670,091	\$134,018	\$536,073
Transfer From IIC	0	0	0
Total Allocation	670,091	134,018	536,073
<u>Expenditures</u>			
Expenditures 07/01/99-06/30/00	666,845	98,856	567,989
Total Expenditure	666,845	98,856	567,989
Unexpended Funds	\$3,246	\$35,162	(\$31,916)
Percentage of Allocation	99.52%	14.75%	84.76%
<u>Budget</u>			
PY'99 Budget	\$670,092	\$134,018	\$536,073
Percentage Achieved	99.52%	73.76%	105.95%
<u>85% Analysis</u>			
Expenditures	\$666,845		
Obligations	0		
Total	\$666,845		
Percentage Achieved	99.52%		

Service Delivery Area No. 11
Tecumseh Workforce Development Board
Analysis of Cost Limitations and Budget to Actual, Title III, Governor's Reserve
For the Period ending July 1, 1999 through September 30, 2000

	Administration Maximum 20%	Program Cost Minimum 80%
98 (Prior Year) B-98-11-00-01		
<u>Allocation</u>		
Allocation Amount	\$278,812	\$27,881
Rapid Response	85,000	0
Total Allocation	363,812	27,881
<u>Expenditures</u>		
Expenditures 07/01/98-06/30/99	353,055	32,325
Expenditures 07/01/99-06/30/00	10,757	0
Total Expenditure	363,812	32,325
Unexpended Funds	\$0	(\$4,444)
Percentage of Allocation	100.00%	8.89%
<u>Budget</u>		
PY'99 Budget	\$10,757	\$0
Percentage Achieved	100.00%	0.00%
<u>85% Analysis</u>		
Expenditures	\$363,812	
Obligations	0	
Total	\$363,812	
Percentage Achieved	100.00%	
99 (Current Year) B-99-11-00-03		
<u>Allocation</u>		
Allocation Amount	\$185,414	\$15,541
Rapid Response	71,500	0
Total Allocation	256,914	15,541
<u>Expenditures</u>		
Expenditures 07/01/99-06/30/00	227,980	10,390
Total Expenditure	227,980	10,390
Unexpended Funds	\$28,934	\$5,151
Percentage of Allocation	88.74%	4.04%
<u>Budget</u>		
PY'99 Budget	\$256,914	\$15,541
Percentage Achieved	88.74%	66.86%
<u>85% Analysis</u>		
Expenditures	\$227,980	
Obligations	0	
Total	\$227,980	
Percentage Achieved	88.74%	

Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Analysis of Cost Limitations and Budget to Actual, Title IIA 8%
 For the Period ending July 1, 1999 through September 30, 2000

		Administration Maximum 20%	Program Cost Minimum 80%
98 (Prior Year) 4-98-11-00-01			
<u>Allocation</u>			
Allocation Amount	69,121	\$13,824	\$55,297
	<u>0</u>	<u>0</u>	<u>0</u>
Total Allocation	69,121	13,824	55,297
<u>Expenditures</u>			
Expenditures 07/01/98-06/30/99	63,850	8,235	55,615
Expenditures 07/01/99-06/30/00	<u>5,271</u>	<u>1,161</u>	<u>4,110</u>
Total Expenditure	<u>69,121</u>	<u>9,396</u>	<u>59,725</u>
Unexpended Funds	<u>\$0</u>	<u>\$4,428</u>	<u>(\$4,428)</u>
Percentage of Allocation	<u>100.00%</u>	<u>13.59%</u>	<u>86.41%</u>
<u>Budget</u>			
PY'99 Budget	\$5,271	\$5,271	\$0
Percentage Achieved	100.00%	22.03%	0.00%
<u>85% Analysis</u>			
Expenditures	\$69,121		
Obligations	<u>0</u>		
Total	<u>\$69,121</u>		
Percentage Achieved	<u>100.00%</u>		
99 (Current Year) 4-99-11-00-01			
<u>Allocation</u>			
Allocation Amount	60,882	\$12,176	\$48,706
Total Allocation	60,882	12,176	48,706
<u>Expenditures</u>			
Expenditures 07/01/99-06/30/00	60,882	9,693	51,189
Total Expenditure	<u>60,882</u>	<u>9,693</u>	<u>51,189</u>
Unexpended Funds	<u>\$0</u>	<u>\$2,483</u>	<u>(\$2,483)</u>
Percentage of Allocation	<u>100.00%</u>	<u>15.92%</u>	<u>84.08%</u>
<u>Budget</u>			
PY'99 Budget	\$60,882	\$12,176	\$48,706
Percentage Achieved	100.00%	79.61%	105.10%
<u>85% Analysis</u>			
Expenditures	\$60,882		
Obligations	<u>0</u>		
Total	<u>\$60,882</u>		
Percentage Achieved	<u>100.00%</u>		

**Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Analysis of Cost Limitations and Budget to Actual, Title IIA 77%
 For the Period ending July 1, 1999 through September 30, 2000**

		Administration Maximum 20%	Direct Training Minimum 80%
98 (Prior Year) O-98-11-00-01			
<u>Allocation</u>			
Allocation Amount	\$745,332	\$149,066	\$596,266
Transfer from II-C	0	0	0
Total Allocation	745,332	149,066	596,266
<u>Expenditures</u>			
Expenditures 07/01/98-06/30/99	497,653	24,597	473,056
Expenditures 07/01/99-06/30/00	247,679	58,247	189,432
Total Expenditure	745,332	82,844	662,488
Unexpended Funds	\$0	\$66,222	(\$66,222)
Percentage of Allocation	100.00%	11.12%	88.88%
<u>Budget</u>			
PY'99 Budget	247,679	124,469	123,210
Percentage Achieved	100.00%	46.80%	153.75%
<u>85% Analysis</u>			
Expenditures	\$745,332		
Obligations	0		
Total	\$745,332		
Percentage Achieved	100.00%		
99 (Current Year) O-99-11-00-01			
<u>Allocation</u>			
Allocation Amount	\$651,894	\$130,379	\$521,515
Transfer From IIC	0	0	0
Total Allocation	651,894	130,379	521,515
Less Close-out expenses 7/1/00-9/30/00	85,335	17,067	68,268
	566,559	113,312	453,247
<u>Expenditures</u>			
Expenditures 07/01/99-06/30/00	287,260	32,951	254,309
Total Expenditure	287,260	32,951	254,309
Unexpended Funds	\$279,299	\$80,361	\$198,938
Percentage of Allocation	50.70%	5.82%	44.89%
<u>Budget</u>			
PY'99 Budget	\$651,894	\$130,379	\$521,515
Percentage Achieved	44.07%	25.27%	48.76%
<u>85% Analysis</u>			
Expenditures	\$372,595		
Obligations	0		
Total	\$372,595		
Percentage Achieved	57.16%		

Service Delivery Area No. 11
Tecumseh Workforce Development Board
Analysis of Cost Limitations and Budget to Actual, Title IIA 5% Incentive
For the Period ending July 1, 1999 through September 30, 2000

		Administration Maximum 20%	Program Cost Minimum 80%
98 (Prior Yr.) 3-98-11-00-01			
<u>Allocation</u>			
Allocation Amount	\$88,630	\$88,630	\$0
Transfer From IIC	<u>0</u>	<u>0</u>	<u>0</u>
Total Allocation	<u>88,630</u>	<u>88,630</u>	<u>0</u>
<u>Expenditures</u>			
Expenditures 07/01/99-06/30/00	<u>88,630</u>	<u>88,630</u>	<u>0</u>
Total Expenditure	<u>88,630</u>	<u>88,630</u>	<u>0</u>
Unexpended Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Percentage of Allocation	<u>100.00%</u>	<u>100.00%</u>	<u>0.00%</u>
<u>Budget</u>			
PY'96 Budget	\$88,630	\$88,630	\$0
Percentage Achieved	100.00%	100.00%	0.00%
<u>85% Analysis</u>			
Expenditures	\$88,630		
Obligations	<u>0</u>		
Total	<u>\$88,630</u>		
Percentage Achieved	<u>100.00%</u>		

Service Delivery Area No. 11
Tecumseh Workforce Development Board
Analysis of Cost Limitations and Budget to Actual, Title IIB
For the Period ending July 1, 1999 through September 30, 2000

		Administration Maximum 20%	Program Cost Minimum 80%
99 (Current Year) 5-99-11-00-01			
<u>Allocation</u>			
Allocation Amount	\$706,632	\$141,326	\$565,306
Additional Allocation Amount	(90,000)	(18,000)	(72,000)
Total Allocation	616,632	123,326	493,306
<u>Expenditures</u>			
Expenditures 07/01/98-06/30/99	116,219	28,369	87,850
Expenditures 07/01/99-06/30/00	315,875	40,175	275,700
Total Expenditure	432,094	68,544	363,550
Unexpended Funds	\$184,538	\$54,782	\$129,756
Percentage of Allocation	70.07%	11.12%	58.96%
<u>Budget</u>			
PY'99 Budget	\$616,632	\$123,326	493,306
Percentage Achieved	70.07%	55.58%	73.70%
<u>85% Analysis</u>			
Expenditures	\$432,094		
Obligations	0		
Total	\$432,094		
Percentage Achieved	70.07%		

Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Analysis of Cost Limitations and Budget to Actual, Title IIC, Youth
 For the Period ending July 1, 1999 through September 30, 2000

		Administration Maximum 20%	Program Cost Minimum 80%
98 (Prior Year) Y-98-11-00-01			
<u>Allocation</u>			
Allocation Amount	\$96,779	\$19,356	\$77,423
Transfer From IIB	135,000	26,000	109,000
Total Allocation	<u>231,779</u>	<u>45,356</u>	<u>186,423</u>
<u>Expenditures</u>			
Expenditures 07/01/98-06/30/99	169,701	9,451	160,250
Expenditures 07/01/99-06/30/00	62,078	12,832	49,246
Total Expenditure	<u>231,779</u>	<u>22,283</u>	<u>209,496</u>
Unexpended Funds	\$0	\$23,073	(\$23,073)
Percentage of Allocation	<u>100.00%</u>	<u>9.61%</u>	<u>90.39%</u>
<u>Budget</u>			
PY'99 Budget	\$62,078	\$35,905	\$26,173
Percentage Achieved	100.00%	35.74%	188.16%
<u>85% Analysis</u>			
Expenditures	\$231,779		
Obligations	0		
Total	<u>\$231,779</u>		
Percentage Achieved	<u>100.00%</u>		
99 (Current Year) Y-99-11-00-01			
<u>Allocation</u>			
Allocation Amount	\$88,598	\$17,720	\$70,878
Transfer From IIB	90,000	18,000	72,000
Total Allocation	<u>178,598</u>	<u>35,720</u>	<u>142,878</u>
<u>Expenditures</u>			
Expenditures 07/01/99-06/30/00	159,331	27,921	131,410
Total Expenditure	<u>159,331</u>	<u>27,921</u>	<u>131,410</u>
Unexpended Funds	\$19,267	\$7,799	\$11,468
Percentage of Allocation	<u>89.21%</u>	<u>15.63%</u>	<u>73.58%</u>
<u>Budget</u>			
PY'99 Budget	\$178,598	\$35,720	\$142,878
Percentage Achieved	89.21%	78.17%	91.97%
<u>85% Analysis</u>			
Expenditures	\$159,331		
Obligations	0		
Total	<u>\$159,331</u>		
Percentage Achieved	<u>89.21%</u>		

**Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Schedule of Program Income
 For the Three Months Ended September 30, 2000**

	Earned				Expended	
	Administration	Direct Training	Support	Total	Administration	Training
Title II						
0-98-11-00-01	0	0	0	0	0	0
0-99-11-00-01	300	0	0	300	0	0
1-98-11-00-01	0	0	0	0	0	0
1-99-11-00-01	0	0	0	0	0	0
Y-98-11-00-01	0	0	0	0	0	0
Y-99-11-00-01	0	0	0	0	0	0
5-99-11-00-01	0	0	0	0	0	0
3-98-11-00-01	0	0	0	0	0	0
4-98-11-00-01	0	0	0	0	0	0
4-99-11-00-01	0	0	0	0	0	0
Title III						
A-98-11-00-01	0	0	0	0	0	0
A-99-11-00-01	0	0	0	0	0	0
B-98-11-00-01	0	0	0	0	0	0
B-99-11-00-03	0	0	0	0	0	0

**Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Schedule of Stand-in-Cost
 For the Three Months Ended September 30, 2000**

Title II	Administration	Direct Training	Support	Total
0-98-11-00-01	0	0	0	0
0-99-11-00-01	0	0	0	0
1-98-11-00-01	0	0	0	0
1-99-11-00-01	0	0	0	0
Y-98-11-00-01	0	0	0	0
Y-99-11-00-01	0	0	0	0
5-99-11-00-01	0	0	0	0
3-98-11-00-01	0	0	0	0
4-98-11-00-01	0	0	0	0
4-99-11-00-01	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total CFDA #17.250	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
 Title III				
A-98-11-00-01	0	0	0	0
A-99-11-00-01	0	0	0	0
B-98-11-00-01	0	0	0	0
B-99-11-00-03	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total CFDA #17.246	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Power-Ohio Schedule of Variances
 For the Three Months Ended September 30, 2000**

	JTP Ohio Expenditures	Audit Report Expenditures	Variance
Title II			
0-98-11-00-01	0	0	0
0-99-11-00-01	85,335	85,335	0
1-98-11-00-01	0	0	0
1-99-11-00-01	0	0	0
Y-98-11-00-01	0	0	0
Y-99-11-00-01	0	0	0
5-99-11-00-01	0	0	0
3-98-11-00-01	0	0	0
4-98-11-00-01	0	0	0
4-98-11-00-01	<u>0</u>	<u>0</u>	<u>0</u>
Total CFDA #17.250	<u><u>\$85,335</u></u>	<u><u>\$85,335</u></u>	<u><u>\$0</u></u>
Title III			
A-98-11-00-01	0	0	0
A-99-11-00-01	0	0	0
B-98-11-00-01	0	0	0
B-99-11-00-03	<u>0</u>	<u>0</u>	<u>0</u>
Total CFDA #17.246	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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TECUMSEH WORKFORCE DEVELOPMENT BOARD

OTHER AUDITORS' REPORTS

JULY 1, 2000 THROUGH SEPTEMBER 30, 2000

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Governing Board
Tecumseh Workforce Development Board
1345 Lagonda Avenue
Springfield, Ohio 45503

We have audited the general purpose financial statements of Tecumseh Workforce Development Board as of and for the three months ended September 30, 2000, and have issued our report thereon dated October 12, 2000. Our report on the financial statements included an explanatory paragraph describing conditions, discussed in Note P to the financial statements, that raised substantial doubt about continued existence as a going concern. 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 Tecumseh Workforce Development Board's general purpose 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 statements 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 Tecumseh Workforce Development Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose 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 general purpose 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.

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

Roth & Company
Englewood, Ohio
October 12, 2000

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Tecumseh Workforce Development Board

CONCLUSION STATEMENT

September 30, 2000

These Auditors' Reports were reviewed with and acknowledged by the following officials on November 30, 2000:

Ernest Davis - Executive Director
Linda Turner - Contract Administrator
Mark Miller - Chief Fiscal Officer, Clark County
Department of Job & Family Services

These officials were informed that they had five days from the date of the post audit conference to respond to, or contest in writing, anything in these reports.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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P.O. Box 1140
Columbus, Ohio 43216-1140
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800-282-0370
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TECUMSEH CONSORTIUM

CLARK 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
JANUARY 09, 2001**