



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CARROLL TOWNSHIP
OTTAWA COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Carroll Township
Ottawa County
1515 North State Route 19
Oak Harbor, Ohio 43449-8829

To the Board of Trustees:

We have audited the accompanying financial statements of Carroll Township (the Township) as of and for the years ended December 31, 2001 and 2000. 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 of the Township as of December 31, 2001 and 2000, 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 25, 2002 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 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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

Jim Petro
Auditor of State

June 25, 2002

**CARROLL TOWNSHIP
OTTAWA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$1,222,570	\$291,088		\$1,513,658
Intergovernmental	64,457	154,648		219,105
Special Assessments		49,988		49,988
Licenses, Permits, and Fees	1,385	1,300		2,685
Fines, Forfeitures, and Penalties	5,299			5,299
Earnings on Investments	69,475	20,276		89,751
Other Revenue	45,395	775		46,170
	<u>1,408,581</u>	<u>518,075</u>		<u>1,926,656</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	362,741	86,920		449,661
Public Safety	278,707			278,707
Public Works	70,394	446,494		516,888
Health	73,395	54		73,449
Debt Service:				
Redemption of Principal		13,573		13,573
Interest and Fiscal Charges		6,427		6,427
Capital Outlay	58,504	56,148		114,652
	<u>843,741</u>	<u>609,616</u>		<u>1,453,357</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>564,840</u>	<u>(91,541)</u>		<u>473,299</u>
Other Financing Receipts/(Disbursements):				
Sale of Fixed Assets	1,100	35,000		36,100
Transfers-In		662	\$700,000	700,662
Advances-In		35,000		35,000
Transfers-Out	(700,662)			(700,662)
Advances-Out	(35,000)			(35,000)
	<u>(734,562)</u>	<u>70,662</u>	<u>700,000</u>	<u>36,100</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(169,722)	(20,879)	700,000	509,399
Fund Cash Balances, January 1	<u>561,218</u>	<u>1,190,117</u>	<u>143,966</u>	<u>1,895,301</u>
Fund Cash Balances, December 31	<u>\$391,496</u>	<u>\$1,169,238</u>	<u>\$843,966</u>	<u>\$2,404,700</u>

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

**CARROLL TOWNSHIP
OTTAWA 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>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$1,139,218	\$271,243		\$1,410,461
Intergovernmental	92,207	75,699		167,906
Special Assessments		45,063		45,063
Licenses, Permits, and Fees	198	1,600		1,798
Fines, Forfeitures, and Penalties	7,403			7,403
Earnings on Investments	98,683	25,120		123,803
Other Revenue	22,229	2,184		24,413
	<u>1,359,938</u>	<u>420,909</u>		<u>1,780,847</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	714,827	6,929		721,756
Public Safety	300,148			300,148
Public Works	76,794	359,020		435,814
Health	72,724	6,314		79,038
Debt Service:				
Redemption of Principal		73,054		73,054
Interest and Fiscal Charges		3,616		3,616
Capital Outlay	485,024	68,115		553,139
	<u>1,649,517</u>	<u>517,048</u>		<u>2,166,565</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>(289,579)</u>	<u>(96,139)</u>		<u>(385,718)</u>
Other Financing Receipts/(Disbursements):				
Proceeds from Sale of Public Debt:				
Sale of Notes		100,000		100,000
Transfers-In	3,074			3,074
Advances-In		60,000		60,000
Transfers-Out		(3,074)		(3,074)
Other Sources	756			756
Advances-Out	(60,000)			(60,000)
	<u>(56,170)</u>	<u>156,926</u>		<u>100,756</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(345,749)	60,787		(284,962)
Fund Cash Balances, January 1	<u>906,967</u>	<u>1,129,330</u>	<u>\$143,966</u>	<u>2,180,263</u>
Fund Cash Balances, December 31	<u>\$561,218</u>	<u>\$1,190,117</u>	<u>\$143,966</u>	<u>\$1,895,301</u>

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

**CARROLL TOWNSHIP
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Carroll Township (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, cemetery maintenance, fire protection and emergency medical services.

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

B. Basis of Accounting

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

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

C. Cash and Investments

Investments are reported as assets. Accordingly, purchases 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.

The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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 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 and bridges.

**CARROLL TOWNSHIP
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

3. 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 significant capital project fund:

Permanent Improvement Fund - Receives operating transfers from the General Fund. The proceeds are being used to fund capital related expenditures of equipment and building improvements.

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. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent period.

A summary of 2001 and 2000 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.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

2. 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:

**CARROLL TOWNSHIP
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

	2001	2000
Demand deposits	\$75,571	\$98,342
STAR Ohio	2,329,129	1,796,959
Total deposits and investments	\$2,404,700	\$1,895,301

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

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,346,450	\$1,409,681	\$63,231
Special Revenue	434,440	553,737	119,297
Capital Projects	143,966	700,000	700,000
Total	\$1,780,890	\$2,663,418	\$882,528

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,017,668	\$1,544,404	\$473,264
Special Revenue	1,624,487	609,617	1,014,870
Capital Projects	143,966	143,966	143,966
Total	\$3,786,121	\$2,154,021	\$1,632,100

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,400,500	\$1,363,768	(\$36,732)
Special Revenue	411,180	520,909	109,729
Capital Projects	143,966	143,966	143,966
Total	\$1,811,680	\$1,884,677	\$72,997

**CARROLL TOWNSHIP
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,357,467	\$1,649,517	\$707,950
Special Revenue	1,696,415	520,122	1,176,293
Capital Projects	143,966		143,966
Total	\$4,197,848	\$2,169,639	\$2,028,209

Contrary to Ohio law, fiscal year 2000 appropriations exceeded estimated resources in the Toussaint Dock Tax Fund by \$11,927 and Turtle Creek Dock Tax Fund by \$193,978. In 2001, appropriations exceeded estimated resources in the Toussaint Dock Tax Fund by \$109,930.

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, 2001 was as follows:

	Principal	Interest Rate
Special Assessment Bond Anticipation Notes	\$80,000	6%

The special assessment bond anticipation notes were issued to finance the spring dredging project of the Turtle Creek. The notes are collateralized solely by the Township's taxing authority. Amortization of the above debt, including interest, is scheduled as follows:

**CARROLL TOWNSHIP
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

Year ending December 31:	Commercial Loan
2002	\$24,800
2003	23,600
2004	22,400
2005	21,200
Total	\$92,000

6. RETIREMENT SYSTEMS

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2001 and 2000, all members of PERS except for Township policemen contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. Policemen of the Township covered under PERS contributed 9.0% of their gross salaries. The Township contributed an amount equal to 16.7% of participants' gross salaries. The Township pays the entire employee portion for all full-time employees as a fringe benefit. The Township has paid all contributions required through December 31, 2001.

7. RISK MANAGEMENT

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.

Casualty Coverage

OTARMA retains casualty risks up to \$250,000 per occurrence. 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 \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

**CARROLL TOWNSHIP
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

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>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$22,684,383
Liabilities	<u>9,379,003</u>	<u>8,924,977</u>
Retained Earnings	<u>\$14,324,773</u>	<u>\$13,759,406</u>
<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$5,011,131	\$4,156,784
Liabilities	<u>647,667</u>	<u>497,831</u>
Retained Earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>

8. OUTSTANDING LOAN RECEIVABLE

The Township entered into a loan agreement with the Carroll Water and Sewer District in accordance with the Ohio Revised Code §§ 505.705 and 6119.04. The agreement has provided that the Township could loan funds to the District to be used for the construction of the water and sewer facilities.

As of December 31, 2001, the outstanding loan owed to the Township totaled \$1,892,935.



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

Carroll Township
Ottawa County
1515 North State Route 19
Oak Harbor, Ohio 43449-8829

To the Board of Trustees:

We have audited the accompanying financial statements of Carroll Township (the Township) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated June 25, 2002. 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 items 2001-40162-001 and 2001-40162-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 25, 2002.

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 a separate letter dated June 25, 2002.

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, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

Jim Petro
Auditor of State

June 25, 2002

**CARROLL TOWNSHIP
OTTAWA COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2001-40162-001

Noncompliance Citation

Ohio Revised Code § 133.13 states if special assessments are to be paid on annual installments, the taxing authority of a subdivision may issue securities in anticipation of its levy or collection of special assessments to pay the costs of lighting, sprinkling, sweeping, cleaning, providing related similar services or the services described in section 727.011 of the Revised Code, or of removing snow, ice, and debris from, or treating the surface of, streets, alleys, and public ways and places.

The Township Trustees obtained a commercial loan agreement through the local banking institution in the amount of \$100,000 to be repaid over a five-year period of time to pay for costs associated with a dredging project within the Township, instead of issuing the appropriate special assessment notes or bonds for this project. Management was advised that the failure to issue debt instruments in accordance with the appropriate statutes could result in the Township paying higher interest rates for the funds borrowed and to have improperly borrowed revenues to pay for project costs.

We recommend that the Township Trustees issue the appropriate debt instruments when financing Township capital related projects. We further recommend that the Township Trustees consider refinancing the balance of the outstanding loan with the appropriate special assessment securities allowed by the statutes.

FINDING NUMBER 2001-30162-002

Noncompliance Citation

Ohio Revised Code § 5705.39 provides that appropriations from each fund shall not exceed the estimated revenue available for expenditure as certified by the budget commission. The funds below were found to have appropriations in excess of the amount certified as available by the budget commission for calendar year 2000 and 2001.

<u>Fund Type</u>	<u>Appropriations</u>	<u>Amended Certificate</u>	<u>Variance</u>
2000			
Special Revenue Funds:			
Toussaint Dock Tax Fund	\$8,500	(\$3,427)	(\$11,927)
Turtle Creek Dock Tax Fund	231,670	37,692	(193,978)
2001			
Special Revenue Funds:			
Toussaint Dock Tax Fund	108,615	(1,315)	(109,930)

This situation could allow the Township to overspend its funds if appropriations are not limited by the amended certificate. We recommend appropriation measures be compared to the latest amended certificate of estimated resources and modifications by the Clerk prior to submitting it to the County Auditor.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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CARROLL TOWNSHIP

OTTAWA 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 30, 2002**