



**HOWLAND TOWNSHIP  
TRUMBULL COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999 -1998**



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

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**STATE OF OHIO**



**HOWLAND TOWNSHIP  
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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Voinovich Government Center  
242 Federal Plaza West, Suite 302  
Youngstown, Ohio 44503

Telephone 330-797-9900  
800-443-9271

Facsimile 330-797-9949

## REPORT OF INDEPENDENT ACCOUNTANTS

Howland Township  
Trumbull County  
169 Niles-Cortland Road  
Warren, Ohio 44484

To the Board of Trustees:

We have audited the accompanying financial statements of Howland Township, Trumbull County, Ohio, (the Township) as of and for the years ended December 31, 1999 and December 31, 1998. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Township as of December 31, 1999 and December 31, 1998, 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 November 2, 2000 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.

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

November 2, 2000

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**HOWLAND TOWNSHIP  
TRUMBULL COUNTY  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>			<b>Fiduciary Expendable Trust</b>	<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>		
<b>Cash Receipts:</b>					
Local Taxes	\$441,071	\$3,308,838			\$3,749,909
Intergovernmental	888,822	478,441	247,570		1,614,833
Special Assessments		3,203			3,203
Charges for Services		226,418			226,418
Licenses, Permits, and Fees	64,990	3,812			68,802
Fines, Forfeitures, and Penalties	11,830	1,985			13,815
Earnings on Investments	163,673	1,250		36	164,959
Gifts		246			246
Other Revenue	262,754	72,930			335,684
<b>Total Cash Receipts</b>	<u>1,833,140</u>	<u>4,097,123</u>	<u>247,570</u>	<u>36</u>	<u>6,177,869</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	617,328	52,791			670,119
Public Safety	27,136	2,848,686			2,875,822
Public Works	41,402	858,608			900,010
Health	56,485	13,782			70,267
Human Services		43,574			43,574
Miscellaneous	140,953				140,953
Capital Outlay	297,903	583,200	334,605		1,215,708
<b>Total Cash Disbursements</b>	<u>1,181,207</u>	<u>4,400,641</u>	<u>334,605</u>		<u>5,916,453</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>651,933</u>	<u>(303,518)</u>	<u>(87,035)</u>	<u>36</u>	<u>261,416</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In	29,284	13,000	196,135		238,419
Transfers-Out	(209,135)	(1,668)	(27,616)		(238,419)
Other Sources	196	4,800			4,996
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(179,655)</u>	<u>16,132</u>	<u>168,519</u>		<u>4,996</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	472,278	(287,386)	81,484	36	266,412
Fund Cash Balances, January 1	<u>2,162,044</u>	<u>775,122</u>	<u>245,541</u>	<u>1,711</u>	<u>3,184,418</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$2,634,322</b></u>	<u><b>\$487,736</b></u>	<u><b>\$327,025</b></u>	<u><b>\$1,747</b></u>	<u><b>\$3,450,830</b></u>
Reserve for Encumbrances, December 31	<u>\$233,091</u>	<u>\$35,208</u>	<u>\$80,448</u>		<u>\$348,747</u>

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

**HOWLAND TOWNSHIP**  
**TRUMBULL COUNTY**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSMENTS AND CHANGES IN FUND CASH**  
**BALANCES - NON-EXPENDABLE TRUST FUND -**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	Non-Expendable Trust
Total Operating Cash Receipts	
Total Operating Cash Disbursements	
Operating Income/(Loss)	
Total Non-Operating Cash Receipts	
Total Non-Operating Cash Disbursement	
Net receipts over/(under) disbursements	
Fund Cash Balances, January 1	10,000
<b>Fund Cash Balances, December 31</b>	<b>\$10,000</b>

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

**HOWLAND TOWNSHIP  
TRUMBULL COUNTY  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>			<u>Fiduciary Expendable Trust</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>		
<b>Cash Receipts:</b>					
Local Taxes	\$406,720	\$3,151,679			\$3,558,399
Intergovernmental	844,204	486,861			1,331,065
Special Assessments		1,313			1,313
Charges for Services	99	173,393			173,492
Licenses, Permits, and Fees	47,542	3,900			51,442
Fines, Forfeitures, and Penalties	12,843	4,349			17,192
Earnings on Investments	150,228	1,000		40	151,268
Gifts		3,452			3,452
Other Revenue	142,528	199,432			341,960
	<u>1,604,164</u>	<u>4,025,379</u>		<u>40</u>	<u>5,629,583</u>
<b>Total Cash Receipts</b>					
<b>Cash Disbursements:</b>					
Current:					
General Government	699,293	49,436			748,729
Public Safety	17,639	2,583,171			2,600,810
Public Works	29,650	720,572			750,222
Health	56,792	7,012			63,804
Human Services		54,745			54,745
Capital Outlay	146,709	398,340	37,025		582,074
	<u>950,083</u>	<u>3,813,276</u>	<u>37,025</u>		<u>4,800,384</u>
<b>Total Cash Disbursements</b>					
Total Receipts Over/(Under) Disbursements	<u>654,081</u>	<u>212,103</u>	<u>(37,025)</u>	<u>40</u>	<u>829,199</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In			94,753		94,753
Advances-In		50,000			50,000
Transfers-Out	(94,753)				(94,753)
Advances-Out	(50,000)				(50,000)
Other Sources	80,611	7,000			87,611
	<u>(64,142)</u>	<u>57,000</u>	<u>94,753</u>		<u>87,611</u>
<b>Total Other Financing Receipts/(Disbursements)</b>					
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	589,939	269,103	57,728	40	916,810
Fund Cash Balances, January 1	<u>1,572,105</u>	<u>506,020</u>	<u>187,813</u>	<u>1,671</u>	<u>2,267,609</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$2,162,044</b></u>	<u><b>\$775,123</b></u>	<u><b>\$245,541</b></u>	<u><b>\$1,711</b></u>	<u><b>\$3,184,419</b></u>
Reserve for Encumbrances, December 31	<u>\$137,120</u>	<u>\$71,518</u>	<u>\$46,227</u>		<u>\$254,865</u>

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

**HOWLAND TOWNSHIP**  
**TRUMBULL COUNTY**  
**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS**  
**AND CHANGES IN FUND CASH BALANCES - NON-EXPENDABLE TRUST FUND -**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

	Non-Expendable Trust
Total operating cash receipts	
Total operating cash disbursements	
Operating income/(loss)	
Total non-operating cash receipts	
Total non-operating cash disbursements	
Net receipts over/(under) disbursements	
Fund cash balances, January 1, 1998	10,000
<b>Fund cash balances, December 31, 1998</b>	<b>\$10,000</b>

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

**HOWLAND TOWNSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Howland Township, Trumbull 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 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**

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

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.

**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 and bridges.

**HOWLAND TOWNSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(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.

*Police District Fund* - This fund receives property tax money to provide police protection to the residents of the Township.

*Fire District Fund* - This fund receives property tax money to provide fire protection to the residents of the Township.

*Ambulance and Emergency Service Fund* - This fund receives payments for charges for services from and ambulance/medical service that is provided by the Township.

**3. Capital Project Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital project funds:

*Issue II Funds* - The Township received a grant from the State of Ohio to replace culverts, ditching and paving on Henn-Hyde, Rosegarden, and Brookwood/Cherryhill Roads.

*Transportation Enhancement Funds* - The Township received a grant from the Department of Transportation to construct sidewalks.

**4. Fiduciary Funds (Expendable and Non-Expendable Trust Funds)**

These funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Township to maintain the corpus of the trust, the fund is classified as a non-expendable trust fund. Other trust funds are classified as Expendable Trust Funds. The Township had the following Expendable Trust Fund:

*Cemetery Chapel* - This fund receives interest and donations to construct a chapel.

The Township had the following Nonexpendable Trust Fund:

*Underground Storage Fund* - funds invested in a certificate of deposit to act as an insurance policy to insure proper removal of underground storage tanks.

**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.

**HOWLAND TOWNSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(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 outstanding at year end are carried over, and need not be reappropriated.

A summary of 1999 and 1998 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. 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. 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>1999</u>	<u>1998</u>
Demand deposits	\$182,109	\$78,816
Certificates of deposit	<u>10,000</u>	<u>10,000</u>
Total deposits	<u>192,109</u>	<u>88,816</u>
STAR Ohio	<u>3,268,721</u>	<u>3,105,601</u>
Total investments	<u>3,268,721</u>	<u>3,105,601</u>
Total deposits and investments	<u><u>\$3,460,830</u></u>	<u><u>\$3,194,417</u></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.

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

**HOWLAND TOWNSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 1999 and December 31, 1998 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$770,821	\$1,862,620	\$1,091,799
Special Revenue	3,889,528	4,114,923	225,395
Capital Projects	445,128	443,705	(1,423)
Expendable Trust	0	36	0
Non-Expendable Trust	0	0	36
Total	<u>\$5,105,477</u>	<u>\$6,421,284</u>	<u>\$1,315,807</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,739,715	\$1,623,433	\$1,116,282
Special Revenue	4,593,264	4,437,517	155,747
Capital Projects	644,441	442,669	201,772
Expendable Trust	0	0	0
Non-Expendable Trust	0	0	0
Total	<u>\$7,977,420</u>	<u>\$6,503,619</u>	<u>\$1,473,801</u>

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$864,272	\$1,684,775	\$820,503
Special Revenue	3,670,513	4,032,379	361,866
Capital Projects	131,981	94,753	(37,228)
Expendable Trust	0	40	40
Non-Expendable Trust	0	0	0
Total	<u>\$4,666,766</u>	<u>\$5,811,947</u>	<u>\$1,145,181</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,235,476	\$1,181,956	\$1,053,520
Special Revenue	4,159,895	3,884,794	275,101
Capital Projects	290,066	83,252	206,814
Expendable Trust	1,670	0	1,670
Non-Expendable Trust	0	0	0
Total	<u>\$6,687,107</u>	<u>\$5,150,002</u>	<u>\$1,537,105</u>

**HOWLAND TOWNSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

**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. RETIREMENT SYSTEMS**

The Township's certified Fire Fighters belong to the Police and Firemen's Disability and Pension Funds (PFDPF). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide 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 1999 and 1998, members of PFDPF contributed 10% of their wages to the PFDPF. The Township contributed an amount equal to 24.0% of their wages. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. Police contributed 9% of their wages to PERS and the Township contributed an amount equal to 16.7% of participants gross salaries. The Township has paid all contributions required through December 31, 1999.

**6. 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 self insured program.

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Voinovich Government Center  
242 Federal Plaza West, Suite 302  
Youngstown, Ohio 44503

Telephone 330-797-9900  
800-443-9271

Facsimile 330-797-9949

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

Howland Township  
Trumbull County  
169 Niles-Cortland Road  
Warren, Ohio 44484

To the Board of Trustees:

We have audited the accompanying financial statements of Howland Township, Trumbull County, Ohio (the Township), as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated November 2, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated November 2, 2000.

**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 a matter involving the internal control over financial reporting that did not require inclusion in this report, that we have reported to management of the Township in a separate letter dated November 2, 2000.

Howland Township  
Trumbull 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, management, and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

November 2, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**HOWLAND TOWNSHIP**

**TRUMBULL 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  
NOVEMBER 28, 2000**