



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

SEAL TOWNSHIP
PIKE COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Seal Township
Pike County
P. O. Box 262
Piketon, Ohio 45661

To the Board of Trustees:

We have audited the accompanying financial statements of Seal Township, Pike County, Ohio (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 and reserves for encumbrances of Seal Township, Pike County, 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 July 8, 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 the audit committee, management, the Board of Trustees 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", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

July 8, 2002

**SEAL TOWNSHIP
PIKE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL 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	\$13,907	\$92,876	\$	\$106,783
Intergovernmental	36,946	72,860		109,806
Licenses, Permits, and Fees	40,429	20,550		60,979
Earnings on Investments	1,512	717		2,229
Other Revenue	44,863	21,839	3,000	69,702
Total Cash Receipts	<u>137,657</u>	<u>208,842</u>	<u>3,000</u>	<u>349,499</u>
Cash Disbursements:				
Current:				
General Government	62,022	17,943		79,965
Public Safety	28,509			28,509
Public Works		59,988		59,988
Health		42,169		42,169
Debt Service:				
Redemption of Principal	49,800	19,862		69,662
Interest and Fiscal Charges	2,373	9,487		11,860
Capital Outlay	42,283	28,572	68,000	138,855
Total Cash Disbursements	<u>184,987</u>	<u>178,021</u>	<u>68,000</u>	<u>431,008</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(47,330)</u>	<u>30,821</u>	<u>(65,000)</u>	<u>(81,509)</u>
Other Financing Sources:				
Proceeds from Sale of Public Debt:				
Sale of Notes	42,283			42,283
Total Other Financing Sources	<u>42,283</u>	<u>0</u>	<u>0</u>	<u>42,283</u>
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements	<u>(5,047)</u>	<u>30,821</u>	<u>(65,000)</u>	<u>(39,226)</u>
Fund Cash Balances, January 1	<u>42,979</u>	<u>124,338</u>	<u>65,000</u>	<u>232,317</u>
Fund Cash Balances, December 31	<u><u>\$37,932</u></u>	<u><u>\$155,159</u></u>	<u><u>\$0</u></u>	<u><u>\$193,091</u></u>
Reserve for Encumbrances, December 31	<u><u>\$399</u></u>	<u><u>\$273</u></u>	<u><u>\$0</u></u>	<u><u>\$672</u></u>

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

**SEAL TOWNSHIP
PIKE 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>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$12,744	\$82,803	\$	\$95,547
Intergovernmental	35,578	62,258	20,000	117,836
Licenses, Permits, and Fees	44,754	18,200		62,954
Earnings on Investments	1,109	702		1,811
Other Revenue	36	2,000		2,036
	<u>94,221</u>	<u>165,963</u>	<u>20,000</u>	<u>280,184</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	64,647	7,403		72,050
Public Safety	20,000	7,982		27,982
Public Works		45,035		45,035
Health		45,467		45,467
Debt Service:				
Redemption of Principal	6,000	23,464		29,464
Interest and Fiscal Charges		8,951		8,951
Miscellaneous	8,877			8,877
Capital Outlay		37,465	20,000	57,465
	<u>99,524</u>	<u>175,767</u>	<u>20,000</u>	<u>295,291</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(5,303)</u>	<u>(9,804)</u>	<u>0</u>	<u>(15,107)</u>
Other Financing Sources:				
Proceeds from Sale of Public Debt:				
Sale of Notes		41,000	65,000	106,000
Other Sources	10,000			10,000
	<u>10,000</u>	<u>41,000</u>	<u>65,000</u>	<u>116,000</u>
Total Other Financing Sources				
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements	4,697	31,196	65,000	100,893
Fund Cash Balances, January 1 (Restated - See Note 9)	<u>38,282</u>	<u>93,142</u>	<u>0</u>	<u>131,424</u>
Fund Cash Balances, December 31	<u><u>\$42,979</u></u>	<u><u>\$124,338</u></u>	<u><u>\$65,000</u></u>	<u><u>\$232,317</u></u>
Reserve for Encumbrances, December 31	<u><u>\$198</u></u>	<u><u>\$193</u></u>	<u><u>\$52,990</u></u>	<u><u>\$53,381</u></u>

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

**SEAL TOWNSHIP
PIKE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Seal Township, Pike 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 and a publicly-elected clerk. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and ambulance 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. 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:

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

Cemetery Fund – This fund receives tax money to pay for maintaining the cemetery.

Fire Fund- This fund receives tax money to provide fire protection for residences of the Township.

**SEAL TOWNSHIP
PIKE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

3. Capital Projects Fund

This fund is used to account for receipts that are restricted for construction of major capital projects. The Township had the following significant Capital Projects Fund:

Firehouse Construction Project- The Township received loan proceeds, grant monies and donations to construct a new firehouse.

D. 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.

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 2001 and 2000 budgetary activity appears in Note 3.

E. 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.

**SEAL TOWNSHIP
PIKE COUNTY**

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

2. EQUITY IN POOLED CASH

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

	2001	2000
Demand deposits	\$193,091	\$232,317
Total deposits	\$193,091	\$232,317

Deposits: Deposits are either insured by the Federal Deposit Insurance Corporation. Except, the Township did not require the depository to provide as security an amount equal to funds on deposit during 2000 or 2001 contrary to Ohio Rev. Code Section 135.19.

3. BUDGETARY ACTIVITY

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

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$173,666	\$179,940	\$6,274
Special Revenue	187,962	208,842	20,880
Capital Projects	3,000	3,000	0
Total	\$364,628	\$391,782	\$27,154

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Budgeted Appropriations	Actual Disbursements	Variance
General	\$201,508	\$185,386	\$16,122
Special Revenue	251,291	178,294	72,997
Capital Projects	68,000	68,000	0
Total	\$520,799	\$431,680	\$89,119

**SEAL TOWNSHIP
PIKE COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$91,069	\$104,221	\$13,152
Special Revenue	190,869	206,963	16,094
Capital Projects	85,000	85,000	0
Total	\$366,938	\$396,184	\$29,246

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgeted Appropriations	Actual Disbursements	Variance
General	\$114,685	\$99,722	\$14,963
Special Revenue	269,078	175,960	93,118
Capital Projects	85,000	72,990	12,010
Total	\$468,763	\$348,672	\$120,091

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.

**SEAL TOWNSHIP
PIKE COUNTY**

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

5. DEBT

Debt outstanding at December 31, 2001 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Dump Truck Loan	\$42,308	5%
Tractor-Mower Lease	8,557	6%
Fire Truck Lease	106,576	7%
Pick up Truck Loan	14,656	4%
Firehouse Loan	57,400	5.75%
Total	<u>\$229,497</u>	

The dump truck loan was issued on April 20, 2001 for one year period. Loan was collateralized by the dump truck. The tractor-mower lease was issued on May 14, 1998 with annual payments of \$5,540 including interest. Lease was collateralized by the tractor-mower. The fire truck was leased on May 29, 1998 for ten years with annual payments of \$ 18,771, including interest. The lease was collateralized by the fire truck. The loan for the pick up truck originated on May 5, 1999 for five years with annual payment of \$ 5,038 including interest. The loan was collateralized by the truck. A truck loan for the firehouse was issued on October 13, 2000 with bi-annual payments of \$3,399 and final payment of \$ 65,273. The firehouse loan was collateralized by the building.

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

	<u>Fire House Loan</u>	<u>Dump Truck Loan</u>	<u>Pick Up Truck Loan</u>	<u>Fire Truck Lease</u>	<u>Tractor- Mower Lease</u>	<u>Total</u>
Year ending December 31:						
2002	\$65,273	\$44,529	\$5,038	\$18,771	\$5,540	\$139,151
2003			5,038	18,771	5,540	29,349
2004			5,038	18,771		23,809
2005				18,771		18,771
2006				18,771		18,771
2007-2008				37,542		37,542
Total	<u>\$65,273</u>	<u>\$44,529</u>	<u>\$15,114</u>	<u>\$131,397</u>	<u>\$11,080</u>	<u>\$267,393</u>

6. RETIREMENT SYSTEMS

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. 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 2001 and 2000, PERS members 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. The Township has paid all contributions required through December 31, 2001.

**SEAL TOWNSHIP
PIKE COUNTY**

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

7. RISK MANAGEMENT

Risk Pool Membership

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

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 an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

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, 2001 and 2000 (the latest information available):

<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>

**SEAL TOWNSHIP
PIKE COUNTY**

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

8. HEALTH AND CANCER INSURANCE

The Township provides health and cancer insurance for elected officials and employees at no cost to the elected officials or employees.

9. RESTATEMENT OF FUND BALANCES

Certain adjustments have resulted in fund balance restatements as of January 1, 2000. The beginning fund balance in the General Fund has been increased by \$31,313 to a restated amount of \$38,282. Additionally, a decrease of \$31,313 to the beginning fund balance in the Garbage and Waste Disposal Fund, Special Revenue Fund Type, has been made to restate beginning Special Revenue Fund balance to a restated balance of \$93,142. These increases/decreases are due to prior period errors.

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**STATE OF OHIO
OFFICE OF THE AUDITOR**

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

Seal Township
Pike County
P. O. Box 262
Piketon, Ohio 45661

To the Board of Trustees:

We have audited the accompanying financial statements of Seal Township, Pike County, Ohio (the Township) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated July 8, 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2001-40766-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated July 8, 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 a matter involving the internal control over financial reporting that does not require inclusion in this report that we have reported to management of the Township in a separate letter dated July 8, 2002.

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

This report is intended solely for the information and use of 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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large loop at the end.

Jim Petro
Auditor of State

July 8, 2002

**SEAL TOWNSHIP
PIKE COUNTY**

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

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

FINDING NUMBER 2001-40776-001

Noncompliance Citation

Ohio Rev. Code Section 135.18 requires the Township to require a depository to provide as security an amount equal to the funds on deposit at all times. Such security may consist of federal deposit insurance, surety company bonds or pledged collateral.

The Township had funds on deposit exceeding amounts covered by FDIC in 2001 in the amount of \$138,291 and in 2000 in the amount of \$94,171. This resulted in funds exceeding \$ 100,000 not being collateralized by the bank in both 2000 or 2001.

We recommend the Township require its depository to provide security equal to funds on deposit at all times.

**SEAL TOWNSHIP
PIKE COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-40766-001	Ohio Rev.Code Sec 5705.39 – total appropriations should not exceed estimated resources.	No	Partially corrected, included in management letter. Amounts were not significant.
1999-40766-002	Ohio Rev.Code Sec 2921.42(A) (1) states that no public official shall knowingly authorize any public contract in which he or a member of his family has an interest.	Yes	Corrected



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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SEAL TOWNSHIP

PIKE 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
AUGUST 27, 2002**