



**HARTFORD TOWNSHIP  
LICKING COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



HARTFORD TOWNSHIP  
LICKING COUNTY

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STATE OF OHIO  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Board of Trustees  
Hartford Township  
Licking County  
P.O. Box 203  
Croton, Ohio 43013

We have audited the accompanying financial statements of Hartford Township, Licking County, Ohio, (the Township) as of and for the years ended December 31, 2000 and December 31, 1999. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than 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, 2000 and December 31, 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 13, 2001, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

**JIM PETRO**  
Auditor of State

April 13, 2001

**HARTFORD TOWNSHIP  
LICKING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$37,486	\$143,975	\$22,199	\$203,660
Intergovernmental	34,420	76,849	2,514	113,783
Licenses, Permits, and Fees	2,975	4,847		7,822
Earnings on Investments	1,728	74	17	1,819
Other Receipts	20	875	0	895
	<u>76,629</u>	<u>226,620</u>	<u>24,730</u>	<u>327,979</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	57,740	0	200	57,940
Public Safety		53,281	0	53,281
Public Works	3,641	148,397	0	152,038
Health	2,000	7,494	0	9,494
Debt Service:				
Redemption of Principal	0	0	24,463	24,463
Interest and Fiscal Charges	0	0	3,598	3,598
	<u>63,381</u>	<u>209,172</u>	<u>28,261</u>	<u>300,814</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>13,248</u>	<u>17,448</u>	<u>(3,531)</u>	<u>27,165</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Sale of Fixed Assets	871	0	0	871
Transfers-In	0	3,400	4,014	7,414
Transfers-Out	(7,414)	0	0	(7,414)
	<u>(6,543)</u>	<u>3,400</u>	<u>4,014</u>	<u>871</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	6,705	20,848	483	28,036
Fund Cash Balances, January 1, 2000	<u>25,904</u>	<u>26,062</u>	<u>1,097</u>	<u>53,063</u>
<b>Fund Cash Balances, December 31, 2000</b>	<b><u>\$32,609</u></b>	<b><u>\$46,910</u></b>	<b><u>\$1,580</u></b>	<b><u>\$81,099</u></b>

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

**HARTFORD TOWNSHIP  
LICKING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$33,397	\$138,630	\$17,710	\$189,737
Intergovernmental	31,769	77,132	2,016	110,917
Licenses, Permits, and Fees	1,300	2,970	0	4,270
Earnings on Investments	1,109	93	0	1,202
Other Receipts	26,923	3,425	0	30,348
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	94,498	222,250	19,726	336,474
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>				
Current:				
General Government	55,749		86	55,835
Public Safety		52,277	0	52,277
Public Works	13,000	149,600	0	162,600
Health	500	4,933	0	5,433
Debt Service:				
Redemption of Principal	1,500	0	17,736	19,236
Interest and Fiscal Charges	0	0	1,383	1,383
Capital Outlay	466	0	0	466
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	71,215	206,810	19,205	297,230
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over Cash Disbursements	23,283	15,440	521	39,244
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1, 1999	2,621	10,622	576	13,819
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31, 1999</b>	<b><u>\$25,904</u></b>	<b><u>\$26,062</u></b>	<b><u>\$1,097</u></b>	<b><u>\$53,063</u></b>

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



**HARTFORD TOWNSHIP  
LICKING COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Hartford Township, Licking 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 and cemetery maintenance. The Township contracts with the Hartford Volunteer Fire Department to provide 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**

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:

**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.

**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.

**HARTFORD TOWNSHIP  
LICKING COUNTY**

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

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

**D. Fund Accounting (Continued)**

**Special Revenue Funds (Continued)**

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

Fire District Fund - This fund receives property tax money to pay the Hartford Volunteer Fire Department for providing fire protection and emergency medical services.

**Debt Service Fund**

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

General Note Retirement Fund - This fund receives property tax money to pay for the retirement of debt principal and interest.

**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 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 year. The Township did not encumber all commitments as required by Ohio law.

A summary of 2000 and 1999 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.

**HARTFORD TOWNSHIP  
LICKING COUNTY**

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

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

**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:

	<b>2000</b>	<b><u>1999</u></b>
Demand deposits	<u>66,676</u>	<u>39,513</u>
STAR Ohio	<u>14,423</u>	<u>13,550</u>
Total deposits and investments	<u><u>\$81,099</u></u>	<u><u>\$53,063</u></u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**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 ended December 31, 2000 and December 31, 1999 follows:

**2000 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$65,456	\$77,500	\$12,044
Special Revenue	225,760	230,020	4,260
Debt Service	<u>24,810</u>	<u>28,744</u>	<u>3,934</u>
Total	<u><u>\$316,026</u></u>	<u><u>\$336,264</u></u>	<u><u>\$20,237</u></u>

**HARTFORD TOWNSHIP  
LICKING COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

**2000 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$91,359	\$70,795	\$20,564
Special Revenue	252,205	209,172	43,033
Debt Service	<u>25,882</u>	<u>28,261</u>	<u>(2,379)</u>
Total	<u>\$369,446</u>	<u>\$308,228</u>	<u>\$61,218</u>

**1999 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$60,022	\$94,498	\$34,475
Special Revenue	214,390	222,250	7,860
Debt Service	<u>22,690</u>	<u>19,726</u>	<u>(2,964)</u>
Total	<u>\$297,102</u>	<u>\$336,474</u>	<u>\$39,371</u>

**1999 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$131,470	\$71,215	\$60,255
Special Revenue	217,996	206,810	11,186
Debt Service	<u>22,176</u>	<u>19,205</u>	<u>2,971</u>
Total	<u>\$371,642</u>	<u>\$297,230</u>	<u>\$74,411</u>

Appropriations exceeded estimated resources in the General Fund by \$40,611 and in the Motor Vehicle Fund by \$1,654 in 1999. The Township did not obtain an amended certificate for the General Fund when additional appropriations were made in that fund in 1999.

**HARTFORD TOWNSHIP  
LICKING COUNTY**

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

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, 2000 was as follows:

	Principal	Interest Rate
General Obligation Notes	39,788	6%

The general obligation notes were issued to finance the purchase of a new dump truck and plowing equipment to be used for Township road maintenance.

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

Year ending December 31:	General Obligation Notes - Principal	General Obligation Notes - Interest
2001	13,263	2,168
2002	13,262	1,446
2003	13,263	723
Total	\$39,788	\$4,337

**HARTFORD TOWNSHIP  
LICKING COUNTY**

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

**6. RETIREMENT SYSTEMS**

Full-time 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 post-retirement health care, 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 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participant's gross salaries in 1999. The Township contributed an amount equal to 10.84% of participant's gross salaries in 2000. The Township has paid all contributions required through December 31, 2000.

**7. RISK MANAGEMENT**

The Township carries an insurance package from Ohio Government Risk Management Plan, which includes insurance coverage for the following:

- General liability and casualty
- Public official's liability
- Vehicle



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

Board of Trustees  
Hartford Township  
Licking County  
P.O. Box 203  
Croton, Ohio 43013

We have audited the accompanying financial statements of Hartford Township, Licking County, Ohio (the Township), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated April 13, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2000-40645-001 through 2000-40645-003. We also noted certain immaterial instances of noncompliance which we have reported to management of the Township in a separate letter dated April 13, 2001.

**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 April 13, 2001.

Hartford Township  
Licking 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 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

April 13, 2001



HARTFORD TOWNSHIP  
LICKING COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999

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

<b>Finding Number</b>	<b>2000-40645-001</b>
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**Certification of Available Appropriations/Funds**

Ohio Rev. Code Section 5705.41(D) states in part that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of fiscal officer of the subdivision. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

Prior certification of funds by the Clerk was not obtained for seventy-eight percent of the expenditures tested.

The Clerk should certify funds before each payment is made through the issuance of a regular, blanket or super blanket purchase order. One blanket certificate can be issued for each line item appropriation for recurring and reasonably predictable operating expenses. These blanket certificates should be canceled at the end of each fiscal year. A super blanket purchase order can be issued for any amount.

Also, as an alternative, the Township can also issue "then and now" certificates. Then and now certificates allow the Clerk to certify that both at the time the expenditure was made and at the time that the certification is completed, sufficient funds are available. These certificates can be certified by the Clerk without subsequent authorization from the Board. However, then and now certificates issued by the Clerk over \$1,000 must be authorized by the Board within thirty days after payment.

<b>Finding Number</b>	<b>2000-40645-002</b>
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**Appropriations Exceed Estimated Revenue**

Ohio Rev. Code Section 5705.39 states that the total appropriation from each fund should not exceed the total estimated revenue. No appropriation measure is to become effective until the county auditor files a certificate that the total appropriations from each fund do not exceed the total official estimate or amended official estimate.

For the year ended December 31, 1999, appropriations exceeded estimated resources in the General Fund by \$40,611 and in the Motor Vehicle Fund by \$1,654.

We recommend the Township ensure that the balance for estimated resources is sufficient to cover all appropriations made for a given fund prior to approval of appropriations.

<b>Finding Number</b>	<b>2000-40645-003</b>
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**Amended Certificate of Resources**

Ohio Rev. Code Section 5705.36 states that an increased amended certificate must be obtained from the budget commission if the legislative authority intends to appropriate and expend the excess revenue. A reduced amended certificate must be obtained if the amount of the deficiency will reduce available resources below the current level of appropriation.

The Township had a significant increase in the General fund appropriations of approximately \$35,000 in October 1999 that was not reflected by an official amended certificate of estimated resources. Additional receipts were appropriated without obtaining amended certificates of resources from the Budget Commission.

We recommend the Township obtain an increased amended official certificate to reflect increases in income that the Township intends to appropriate and expend.

**HARTFORD TOWNSHIP  
LICKING COUNTY**

**STATUS OF PRIOR FINDINGS  
DECEMBER 31, 2000 AND 1999**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	<b>Not Corrected/Explanation</b>
98-01	Ohio Rev. Code Section 5705.39 - Appropriations measures exceeded estimated resources	No	Repeated
98-02	Ohio Rev. Code Section 5705.40 - Unsupported amended appropriation	No	Progress made
98-03	Ohio Rev. Code Section 5705.41(A) - Expenditure in the bond fund not authorized by the taxing authority	Yes	
98-04	Ohio Rev. Code Section 5705.41(B) and (D) - Expenditures and encumbrances without appropriations	No	Repeated
98-05	Ohio Rev. Code Section 5549.21 - General operating levy monies expended on machinery and equipment.	Yes	
98-06	Ohio Rev. Code Section 5575.01 - expenditures greater than \$15,000 were not competitively bid.	Yes	
98-07	Ohio Rev. Code Section 4115.04-.05 - No prevailing wages required for projects going out for bid.	Yes	
98-08	Ohio Rev. Code Section 5705.36 - No amended certificates of estimated resources obtained for additional appropriations.	No	Repeated.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**HARTFORD TOWNSHIP**

**LICKING 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 17, 2001**