



**TOWN AND COUNTRY FIRE DISTRICT
WAYNE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999-1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**TOWN AND COUNTRY FIRE DISTRICT
WAYNE COUNTY**

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW
Fourth Floor
Canton, Ohio 44702
Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Town and Country Fire District
Wayne County
P.O. Box 175
West Salem, Ohio 44287

To the Board of Trustees:

We have audited the accompanying financial statements of the Town and Country Fire District, Wayne County, Ohio, (the District) as of and for the years ended December 31, 1999 and 1998. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 audits 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 audits provide a reasonable basis for our opinion.

As discussed in Note 1, the District 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 cash balances and reserves for encumbrances of the District as of December 31, 1999 and 1998, and its 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 May 30, 2001 on our consideration of the District'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 audits.

Town and Country Fire District
Wayne County
Report of Independent Accountants
Page 2

This report is intended solely for the information and use of 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

May 30, 2001

**TOWN AND COUNTRY FIRE DISTRICT
WAYNE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCE
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998**

	1999	1998
Cash Receipts:		
Local Taxes	\$232,421	\$117,327
Intergovernmental	27,869	10,816
Charges for Services	8,277	14,027
Contributions, Gifts, & Donations		1,750
Earnings on Investments	2,889	1,979
Miscellaneous	3,589	499
	275,045	146,398
Cash Disbursements:		
Current:		
General Government	47,652	48,857
Public Safety	80,685	59,912
Capital Outlay	65,505	
Debt Service:		
Redemption of Principal	36,279	14,115
Interest	3,221	3,885
	233,342	126,769
Total Cash Receipts Over Cash Disbursements	41,703	19,629
Other Financing Receipts:		
Proceeds of Note	50,505	
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements	92,208	19,629
Cash Balance, January 1	78,273	58,644
Cash Balance, December 31	\$170,481	\$78,273
Reserve for Encumbrances, December 31	\$0	\$0

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

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**TOWN AND COUNTRY FIRE DISTRICT
WAYNE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Town and Country Fire District, Wayne County, Ohio, (the District) 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 District serves four political subdivisions consisting of Congress Township, Congress Village, Homerville Township, and West Salem Village. The Board of Trustees consists of four members, one member from each of the aforementioned subdivisions. The principal purpose of the District is to pool the mutual resources and abilities of the member subdivisions and thereby provide adequate and responsible fire protection for the subdivisions.

The District's management believes these financial statements present all activities for which the District 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 cash 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

Certificates of deposit are valued at cost.

D. Budgetary Process

The Ohio Revised Code requires that the District budget annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the 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.

**TOWN AND COUNTRY FIRE DISTRICT
WAYNE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The District did not encumber all commitments required by Ohio law.

A summary of 1999 and 1998 budgetary activity appears in Note 3.

E. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

2. EQUITY IN POOLED CASH

The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash at December 31 was as follows:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$154,252	\$62,843
Certificates of deposits	<u>16,229</u>	<u>15,430</u>
Total deposits	<u><u>\$170,481</u></u>	<u><u>\$78,273</u></u>

Deposits:

Deposits were either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

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

1999 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$ 321,069	\$ 325,550	\$ 4,481

1999 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$ 321,069	\$ 233,342	\$ 87,727

**TOWN AND COUNTRY FIRE DISTRICT
WAYNE COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

1998 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$ 165,103	\$ 146,398	\$ (18,705)

1998 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$ 165,103	\$ 126,769	\$ 38,334

4. NONCOMPLIANCE

The District did not adopt an appropriation measure by the required date and prior to making expenditures during 1999 and 1998, contrary to Ohio Rev. Code Section 5705.38.

The District did not certify the availability of funds for certain expenditures during 1999 and 1998, contrary to Ohio Rev. Code Section 5705.41(D).

The District did not deposit money timely, contrary to Ohio Rev. Code Section 9.38.

The District did not file their annual financial report for 1999 nor 1998 with the Auditor of State, contrary to Ohio Rev. Code Section 117.38 and Ohio Admin. Code 117-2-03(A)(D).

The District did not withhold State income tax from the compensation of officials or employees, contrary to Ohio Rev. Code Section 5747.06.

The District did not withhold federal income tax from the compensation of officials or employees, contrary to 26 U.S.C. Section 3402.

The District did not withhold medicare tax from the compensation of eligible officials or employees, contrary to 26 U.S.C. Section 3102(a).

The District reported employees' wages on a 1099 form rather than a W-2 form, contrary to 26 C.F.R. Section 1.6041-2.

The District did not withhold retirement contributions to the Public Employees Retirement System or Social Security for the Trustees, contrary to Ohio Rev. Code Section 145.03.

5. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the 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 payments, the first half is due December 31. The second half payment is due the following June 20.

**TOWN AND COUNTRY FIRE DISTRICT
WAYNE COUNTY**

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

5. PROPERTY TAX (Continued)

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 District.

6. DEBT

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
General Obligation Note - House	\$ 49,899	7%
General Obligation Note - Rescue Squad	12,698	7%
Total	\$ 62,597	

The District issued general obligation notes to finance the purchase of a new rescue squad vehicle and to purchase a house and property adjacent to the fire house. The rescue squad note was issued on May 17, 1997 in the amount of \$70,028 with a maturity date of May 16, 2002. The house note was issued on September 18, 1999 in the amount of \$50,505 with a maturity date of September 18, 2014. The rescue squad vehicle and house notes are collateralized by the rescue squad vehicle and house, respectively and by the District's taxing authority.

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

Year ending December 31:	General Obligation Notes
2000	\$ 18,311
2001	5,482
2002	5,482
2003	5,482
2004	5,482
Subsequent	53,087
Total	\$ 93,326

**TOWN AND COUNTRY FIRE DISTRICT
WAYNE COUNTY**

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

7. RETIREMENT SYSTEM

The District'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 1999 and 1998, PERS members contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries. The District has paid all contributions required through December 31, 1999.

8. RISK MANAGEMENT

The District is a member of the Public Entities Pool of Ohio (the Pool). The Pool assumes the risk of loss up to the limits of the District's policy. The Pool may assess supplemental premiums.

The following risks are covered by the Pool:

- General liability and casualty
- Vehicles

9. SUBSEQUENT EVENT

At the September 14, 2000 Board meeting, the Trustees approved a contract with Reberland Co. to purchase a pumper truck in the amount of \$198,880. Delivery is expected in August 2001. The District has been making payments on the pumper truck and anticipate making full payment prior to delivery without incurring any debt.

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111 Second Street, NW
Fourth Floor
Canton, Ohio 44702
Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

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

Town and Country Fire District
Wayne County
P.O. Box 175
West Salem, Ohio 44287

To the Board of Trustees:

We have audited the accompanying financial statements of the Town and Country Fire District, Wayne County, Ohio, (the District) as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated May 30, 2001. We conducted our audits 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 District'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 audits 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 1999-30985-001 through 1999-30985-009. We also noted immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated May 30, 2001.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the District'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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings as items 1999-30985-010 through 1999-30985-011. 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. Our consideration of the internal control over financial reporting would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 1999-30985-010 to be a material weakness.

Town and Country Fire District
Wayne County
Report of Independent Accountants on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

We also 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 District in a separate letter dated May 30, 2001.

This report is intended 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.

Jim Petro
Auditor of State

May 30, 2001

**TOWN AND COUNTRY FIRE DISTRICT
WAYNE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 1999 AND 1998**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 1999-30985-001

Noncompliance Citation

Ohio Rev. Code Section 5705.38 requires that on or about the first day of each fiscal year, an appropriation measure be passed. The District may pass a temporary appropriation measure to meet their ordinary expenses until April 1, at which time a permanent appropriation measure must be passed.

The District did not adopt a temporary appropriation measure for either year and the permanent appropriation measure for the years 1999 and 1998 were not adopted until February 12, 1999 and May 14, 1998, respectively. As a result, expenditures made during the period prior to adoption of appropriations were not legally expended. The District should adopt a temporary or permanent appropriation measure prior to making any expenditures.

FINDING NUMBER 1999-30985-002

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D), provides that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every such contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

This section also provides two "exceptions" to the above requirements:

1. Then and Now Certificates - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Board of Trustees may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.
2. If the amount involved is less than \$1,000, the Clerk may authorize payment through a Then and Now Certificate without affirmation of the Board of Trustees, if such expenditure is otherwise valid.

Of the transactions tested for the audit period, 97% were not certified by the Clerk prior to incurring the obligation. In addition, neither of the two exceptions were utilized. Failure to certify the availability of funds prior to entering into the commitment could result in making commitments in excess of available funds. The District should establish procedures to ensure that all expenditures are certified prior to their obligation.

FINDING NUMBER 1999-30985-003

Noncompliance Citation

Ohio Rev. Code Section 9.38 states that monies should be deposited with the Clerk or designated depository within 24 hours of collection.

Cash and checks are mailed to the fire station, and the Clerk collects and deposits them approximately once a month. Delays of this nature could cause District daily receipts to be lost or misplaced without being detected in a timely manner.

The District should properly safeguard receipts and implement House Bill 220 (Auditor of State Bulletin 99-020) relative to depositing requirements and procedures. This House Bill requires that monies be deposited on the next business day if the amount of daily receipts exceed \$1,000. If daily receipts do not exceed \$1,000, the public official has the option of either depositing the money on the next business day following the day of receipt or adopting a policy permitting a different time period. However, this alternative time period shall not exceed three business days following the day of receipt. Additionally, the policy must include procedures to safeguard the moneys until the time of deposit.

FINDING NUMBER 1999-30985-004

Noncompliance Citation

Ohio Rev. Code Section 117.38 and Ohio Admin Code 117-2-03(A)(D) requires, in part, that cash-basis entities file annual reports with the Auditor of State within 60 days of the fiscal year end. These reports must be filed on forms prescribed by the Auditor of State. Any public office which does not file the report by the required date shall pay a penalty of \$25 for each day the report remains unfiled, not to exceed \$750. Also, the public office must publish notice in a local newspaper stating the financial report is available for public inspection at the office of the chief fiscal officer. The Auditor of State may provide waivers of these dates and penalties in certain circumstances.

The District did not file or publish the notice of availability of the required reports for fiscal years 1999 and 1998. The District should file their annual report with the Auditor of State within 60 days of fiscal year end. The District should also publish notice in a local newspaper stating the financial report is available for public inspection at the District's office.

FINDING NUMBER 1999-30985-005

Noncompliance Citation

Ohio Rev. Code Section 5747.06 requires every employer, including the state and its political subdivisions making payments of any compensation to an employee who is a taxpayer, to deduct and withhold from such compensation for each payroll period a tax substantially equivalent to the tax reasonably estimated to be due under this chapter with respect to the amount of such compensation included in adjusted gross income during the calendar year.

State income tax was not withheld from the compensation of officials or employees of the Fire District. The Fire District should withhold state income taxes from all employees. The Fire District should remit state income taxes to the State of Ohio. This issue has been referred to the Tax Commissioner for whatever action they deem necessary.

FINDING NUMBER 1999-30985-006

Noncompliance Citation

26 U.S.C. Section 3402 requires an employer to deduct and withhold federal income tax from the compensation of District officials. Circular E of the Internal Revenue Service Publication (revised January 1986) requires that a Form W-4 (exemptions) for federal income tax deductions be filed for each employee. If a Form W-4 is not filed by the employee, deductions are to be made as single with no dependents.

The District did not withhold federal income tax deductions as required. In addition, W-4 Forms were not on file for the District officials or employees. All officials and employees should prepare W-4 Forms. The District should withhold federal income taxes from all employees. The District should remit federal income tax withholdings to the Internal Revenue Service. This issue has been referred to the Internal Revenue Service for whatever action they deem necessary.

FINDING NUMBER 1999-30985-007

Noncompliance Citation

26 U.S.C. Section 3102(a) requires employers to withhold a Medicare tax from an employee's wages if the employee was hired after April 1, 1986.

Medicare taxes were not withheld from the District officials appointed or employees employed after April 1, 1986. The District should withhold Medicare taxes for all employees hired after April 1, 1986. The District should remit Medicare tax withholdings to the Internal Revenue Service. This issue has been referred to the Internal Revenue Service for whatever action they deem necessary.

FINDING NUMBER 1999-30985-008

Noncompliance Citation

26 C.F.R. Section 1.6041-2 provides that wages, as defined in section 3401 are to be reported on Form W-2. This section also provides that all other payments of compensation, including fringe benefits described in the preceding paragraph, are to be reported on Form W-2, if the aggregate compensation, that is, wages and other compensation, exceed \$600.

The Clerk and several employees who were paid more than \$600 received a 1099 form rather than a W-2 form. In addition, the District did not issue W-2 Forms for the trustees. The Village should issue the required W-2 Forms. Form 1099 is only to be given to non-incorporated persons who provide more than \$600 of services to the District.

FINDING NUMBER 1999-30985-009

Noncompliance Citation

Ohio Rev. Code Section 145.03 states that membership in the Public Employees Retirement System (PERS) is mandatory for all public employees including part-time employees and students.

The Trustees did not have PERS withholdings deducted from their gross wages. The District should contact PERS and inquire as to whether or not the aforementioned District employees are required to contribute to PERS. If the employees are found to be exempt from contributing to PERS, these employees should contribute to social security. The failure of the District to properly withhold and remit retirement contributions to PERS or social security may subject the District to penalties and charges. This issue has been referred to PERS for whatever action is deemed necessary.

FINDING NUMBER 1999-30985-010

Material Weakness

When comparing amounts posted to the District's ledgers with amounts posted to the Clerk's annual financial report, the following were noted:

1. The annual financial report did not include detail of the various receipt line items. All receipts were posted as "receipts" and "interest" for both 1998 and 1999.
2. The Clerk did not include squad run fees on her annual report.

As a result, the annual financial report was inaccurate and did not reflect the true cash transactions of the District. Audit adjustments have been made to the accompanying financial statements to properly reflect the financial position of the District.

The District should implement the following to properly reflect financial activity:

1. Receipts and disbursements should be properly categorized on the annual financial report.
2. All financial activity of the District should be included on the annual report.

FINDING NUMBER 1999-30985-011

Reportable Condition

The monthly bank reconciliations, prepared by the Clerk, did not include the certificate of deposit balance nor the interest earned on the squad runs account and the certificate of deposit. In addition, the reconciliations did not include a complete listing of outstanding checks. This caused the cash reconciliation to be misstated for the audit period resulting in the reperformance of all bank reconciliations for the audit period.

The Clerk should include all accounts and reconciling items (i.e. outstanding checks) of the District on its monthly cash reconciliations to reflect the actual financial position of the District.



STATE OF OHIO
OFFICE OF THE AUDITOR

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

TOWN AND COUNTRY FIRE DISTRICT

WAYNE 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
JUNE 26, 2001**