



**BRIMFIELD TOWNSHIP
PORTAGE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2001-2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**BRIMFIELD TOWNSHIP
PORTAGE COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Brimfield Township
Portage County
1333 Tallmadge Road
Kent, Ohio 44240

To the Board of Trustees:

We have audited the accompanying financial statements of Brimfield Township (the Township) as of and for the years ended December 31, 2001 and 2000. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Township as of December 31, 2001 and 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 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 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

January 30, 2002

**BRIMFIELD TOWNSHIP
PORTAGE COUNTY**

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

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts:					
Local Taxes	\$325,994	\$838,417	\$115,976		\$1,280,387
Intergovernmental	178,237	142,973		\$219,800	541,010
Special Assessments		20,745			20,745
Charges for Services		147,696			147,696
Licenses, Permits, and Fees	8,141	20,724			28,865
Fines, Forfeitures, and Penalties		23,272			23,272
Earnings on Investments	16,116	1,736		715	18,567
Other Revenue	35,159	33,716			68,875
Total Cash Receipts	<u>563,647</u>	<u>1,229,279</u>	<u>115,976</u>	<u>220,515</u>	<u>2,129,417</u>
Cash Disbursements:					
Current:					
General Government	307,498				307,498
Public Safety	27,450	1,187,915			1,215,365
Public Works	172,756	168,625			341,381
Health	32,345	6,805			39,150
Conservation - Recreation	1,590				1,590
Debt Service:					
Redemption of Principal			88,510		88,510
Interest and Fiscal Charges			26,899		26,899
Capital Outlay	3,413	28,013		145,800	177,226
Total Cash Disbursements	<u>545,052</u>	<u>1,391,358</u>	<u>115,409</u>	<u>145,800</u>	<u>2,197,619</u>
Total Receipts Over/(Under) Disbursements	<u>18,595</u>	<u>(162,079)</u>	<u>567</u>	<u>74,715</u>	<u>(68,202)</u>
Other Financing Receipts/(Disbursements):					
Proceeds from Sale of Public Debt:					
Sale of Notes		60,000			60,000
Transfers-In		130,000		20,000	150,000
Transfers-Out	(150,000)				(150,000)
Other Sources	886	590			1,476
Total Other Financing Receipts/(Disbursements)	<u>(149,114)</u>	<u>190,590</u>		<u>20,000</u>	<u>61,476</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(130,519)	28,511	567	94,715	(6,726)
Fund Cash Balances, January 1	<u>174,023</u>	<u>325,587</u>			<u>499,610</u>
Fund Cash Balances, December 31	<u>\$43,504</u>	<u>\$354,098</u>	<u>\$567</u>	<u>\$94,715</u>	<u>\$492,884</u>
Reserve for Encumbrances, December 31	<u>\$16,909</u>	<u>\$79,988</u>		<u>\$17,225</u>	<u>\$114,122</u>

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

**BRIMFIELD TOWNSHIP
PORTAGE COUNTY**

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

	<u>Fiduciary Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>Nonexpendable Trust</u>	<u>Agency</u>	
Operating Cash Receipts:			
Hotel/Motel Tax		\$63,172	\$63,172
Interest	\$18		18
Total Operating Cash Receipts	<u>18</u>	<u>63,172</u>	<u>63,190</u>
Operating Cash Disbursements:			
Supplies and Materials	30		30
Payment to Visitor's and Convention Bureau		62,318	62,318
Total Operating Cash Disbursements	<u>30</u>	<u>62,318</u>	<u>62,348</u>
Operating Income/(Loss)	<u>(12)</u>	<u>854</u>	<u>842</u>
Net Receipts Over/(Under) Disbursements	(12)	854	842
Fund Cash Balances, January 1	<u>1,126</u>		<u>1,126</u>
Fund Cash Balances, December 31	<u>\$1,114</u>	<u>\$854</u>	<u>\$1,968</u>

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

**BRIMFIELD TOWNSHIP
PORTAGE 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**

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts:					
Local Taxes	\$343,852	\$710,889	\$85,502		\$1,140,243
Intergovernmental	164,821	141,320			306,141
Special Assessments		21,610			21,610
Charges for Services		144,571			144,571
Licenses, Permits, and Fees	5,441	16,255			21,696
Fines, Forfeitures, and Penalties		22,336			22,336
Earnings on Investments	25,961	2,569			28,530
Other Revenue	11,194	26,733			37,927
Total Cash Receipts	551,269	1,086,283	85,502		1,723,054
Cash Disbursements:					
Current:					
General Government	268,148				268,148
Public Safety	23,640	1,148,369			1,172,009
Public Works	163,371	130,454			293,825
Health	31,945	12,424			44,369
Human Services	88				88
Conservation - Recreation	1,368				1,368
Debt Service:					
Redemption of Principal			68,433		68,433
Interest and Fiscal Charges			25,497		25,497
Capital Outlay	6,037	54,859		52,053	112,949
Total Cash Disbursements	494,597	1,346,106	93,930	52,053	1,986,686
Total Receipts Over/(Under) Disbursements	56,672	(259,823)	(8,428)	(52,053)	(263,632)
Other Financing Receipts/(Disbursements):					
Proceeds from Sale of Public Debt:					
Sale of Notes		180,777			180,777
Transfers-In		103,400	5,329	14,116	122,845
Transfers-Out	(122,845)				(122,845)
Other Uses		(240)			(240)
Total Other Financing Receipts/(Disbursements)	(122,845)	283,937	5,329	14,116	180,537
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(66,173)	24,114	(3,099)	(37,937)	(83,095)
Fund Cash Balances, January 1	240,196	301,473	3,099	37,937	582,705
Fund Cash Balances, December 31	\$174,023	\$325,587			\$499,610
Reserve for Encumbrances, December 31	\$3,375	\$63,735			\$67,110

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

**BRIMFIELD TOWNSHIP
PORTAGE COUNTY**

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

	<u>Fiduciary Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>Nonexpendable Trust</u>	<u>Agency</u>	
Operating Cash Receipts:			
Hotel/Motel Tax		\$74,229	\$74,229
Interest	\$25		25
Total Operating Cash Receipts	<u>25</u>	<u>74,229</u>	<u>74,254</u>
Operating Cash Disbursements:			
Supplies and Materials	48		48
Payment to Visitor's and Convention Bureau		74,744	74,744
Total Operating Cash Disbursements	<u>48</u>	<u>74,744</u>	<u>74,792</u>
Operating Income/(Loss)	<u>(23)</u>	<u>(515)</u>	<u>(538)</u>
Net Receipts Over/(Under) Disbursements	(23)	(515)	(538)
Fund Cash Balances, January 1	<u>1,149</u>	<u>515</u>	<u>1,664</u>
Fund Cash Balances, December 31	<u>\$1,126</u>	<u>515</u>	<u>\$1,126</u>

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

**BRIMFIELD TOWNSHIP
PORTAGE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Brimfield Township, Portage 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 road and bridge maintenance, cemetery maintenance, fire protection, emergency medical services, and police services.

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

B. Basis of Accounting

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

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

C. Cash and Investments

Investments are included in fund cash balances. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

The Township pooled all monies into an overnight repurchase agreement with 2nd National Bank.

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:

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

**BRIMFIELD TOWNSHIP
PORTAGE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Emergency Medical Services Fund - This fund receives charges for services for Emergency Medical activities for residents and non-residents.

3. Debt Service Funds

The debt service fund is used to accumulate resources for the payment of note indebtedness.

4. Capital Projects 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 projects funds:

Issue II Fund - The Township received a grant from the State of Ohio to pave various township roads.

Community Building - The Township received a grant from the State of Ohio to build a community building.

5. Fiduciary Funds (Trust and Agency Funds)

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant fiduciary fund:

Motel Tax - The Township receives a tax on the gross income of hotels and motels in the area, and remitted 25% of this money to the Portage County Visitors and Convention Bureau. Starting in the last quarter of 2001, the Township is now remitting the 25% to the Central Portage County Visitors and Convention Bureau instead of the Portage County Visitors and Convention Bureau.

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.

**BRIMFIELD TOWNSHIP
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(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 2001 and 2000 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

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

G. Accumulated Leave

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township maintains a cash and investment 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>2001</u>	<u>2000</u>
Deposits	\$ (75,145)	\$ (125,026)
Repurchase agreement	569,997	625,762
Total deposits and investments	<u>\$ 494,852</u>	<u>\$ 500,736</u>

Deposits: The Township uses a local bank to help manage the Township's investments. Each night the available bank balance over \$15,000 is swept into an overnight investment in United States Treasury Notes. This \$15,000 remaining deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool. The negative balances presented above are caused by the investments of available moneys on deposit at the bank which includes checks that have been issued by the Township, but have not been presented for payment and a overdraft does not actually exist.

Investments: The repurchase agreement are uninsured and unregistered investments for which the securities are held by the bank or by its trust department or agent but not in the Townships name.

**BRIMFIELD TOWNSHIP
PORTAGE COUNTY**

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

3. BUDGETARY ACTIVITY

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

2001 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$599,200	\$564,533	(\$34,667)
Special Revenue	1,323,205	1,419,869	96,664
Debt Service	87,000	115,976	28,976
Capital Projects	0	240,515	240,515
Fiduciary	75,000	63,190	(11,810)
Total	<u>\$2,084,405</u>	<u>\$2,404,083</u>	<u>\$319,678</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$786,616	\$711,961	\$74,655
Special Revenue	1,530,003	1,471,346	58,657
Debt Service	115,904	115,409	495
Capital Projects	144,800	163,025	(18,225)
Fiduciary	75,000	62,348	12,652
Total	<u>\$2,652,323</u>	<u>\$2,524,089</u>	<u>\$128,234</u>

2000 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$576,500	\$551,269	(\$25,231)
Special Revenue	1,291,177	1,370,460	79,283
Debt Service	88,500	90,831	2,331
Capital Projects	220,000	14,116	(205,884)
Fiduciary	75,000	74,254	(746)
Total	<u>\$2,251,177</u>	<u>\$2,100,930</u>	<u>(\$150,247)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$769,702	\$620,817	\$148,885
Special Revenue	1,379,031	1,410,081	(31,050)
Debt Service	88,602	93,930	(5,328)
Capital Projects	37,940	52,053	(14,113)
Fiduciary	88,065	74,792	13,273
Total	<u>\$2,363,340</u>	<u>\$2,251,673</u>	<u>\$111,667</u>

**BRIMFIELD TOWNSHIP
PORTAGE COUNTY**

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

4. 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 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, 2001 was as follows:

	Principal	Interest Rate
General Obligation Notes	\$ 440,969	4.7% - 6.5%

The general obligation notes were to finance the purchase of a new fire truck, building, EMS squad refurbishing, a fire truck refurbishing, cemetery property, a dump truck, and a pick-up truck for the fire department. The seven notes are collateralized solely by the Township's taxing authority.

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

Year ending December 31:	Fire Truck	Building	EMS Squad	Cemetery Property	Dump Truck	Fire Pick Up	Refurbish- ing fire Vehicles
2002	\$18,866	\$42,945	\$9,900	\$6,623	\$15,500	\$4,992	\$26,156
2003	9,433	40,968	9,520	6,311	14,800	4,787	25,114
2004		38,990	9,140		14,100	4,595	24,072
2005		36,995	8,760		12,933	4,397	23,030
2006			8,380		13,167	4,198	21,988
2007 – 2011							70,538
Total	\$28,299	\$159,898	\$45,700	\$12,934	\$70,500	\$22,969	\$190,898

**BRIMFIELD TOWNSHIP
PORTAGE COUNTY**

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

6. RETIREMENT SYSTEMS

The Township's full-time certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F 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 2001 and 2000, members of OP&F participants contributed 10% of their wages. The Township contributed an amount equal to 24% of their wages to OP&F. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000. The Township has paid all contributions required through December 31, 2001.

7. RISK MANAGEMENT

Risk Pool Membership

The Township is a member of the *Ohio Township Association Risk Management Authority* (the Pool). The Pool assumes the risk of loss up to the limits of Brimfield Township's policy. The Pool may make supplemental assessments if the experience of the overall pool is unfavorable. The Pool covers the following risks:

- Legal Liability - Third Party Claims Coverage
- Automobile Liability Coverage
- Law Enforcement Operations Coverage
- Wrongful Acts Coverage
- Automobile Physical Damage
- Property Coverage:

Building and Contents
Inland Marine

The Township also provides health insurance and dental and vision coverage to full-time employees through a private carrier.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

Brimfield Township
Portage County
1333 Tallmadge Road
Kent, Ohio 44240

To the Board of Trustees:

We have audited the accompanying financial statements of Brimfield Township (the Township) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated January 30, 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated January 30, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated January 30, 2002.

Brimfield Township
Portage County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
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This report is intended solely 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

January 30, 2002



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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BRIMFIELD TOWNSHIP

PORTAGE 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
MARCH 26, 2002**