



**Auditor of State  
Betty Montgomery**



**BENTON TOWNSHIP  
OTTAWA COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Benton Township  
Ottawa County  
1670 N. Walker St., P.O. Box 7  
Graytown, Ohio 43422-007

To the Board of Trustees:

We have audited the accompanying financial statements of Benton Township, Ottawa County, (the Township) as of and for the years ended December 31, 2002 and 2001. 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 audits.

We conducted our audits 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 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 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, 2002 and 2001, 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 2, 2003 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 audits.

Benton Township  
Ottawa County  
Independent Accountants' Report  
Page 2

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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

July 2, 2003

**BENTON TOWNSHIP  
OTTAWA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$149,971	\$85,462		\$235,433
Intergovernmental	96,833	88,637	\$22,862	208,332
Charges for Services		2,178		2,178
Licenses, Permits, and Fees	2,735	14,860		17,595
Earnings on Investments	2,392	447		2,839
Other Revenue	1,484	3,758		5,242
<b>Total Cash Receipts</b>	<u>253,415</u>	<u>195,342</u>	<u>22,862</u>	<u>471,619</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	111,333			111,333
Public Safety	64,962			64,962
Public Works	10,588	150,049		160,637
Health	6,098	35,828		41,926
Conservation - Recreation	17,374			17,374
Capital Outlay	33,790	5,452	61,770	101,012
<b>Total Cash Disbursements</b>	<u>244,145</u>	<u>191,329</u>	<u>61,770</u>	<u>497,244</u>
Total Receipts Over/(Under) Disbursements	<u>9,270</u>	<u>4,013</u>	<u>(38,908)</u>	<u>(25,625)</u>
<b>Other Financing Receipts and (Disbursements):</b>				
Transfers-In			39,000	39,000
Advances-In	23,000		23,000	46,000
Transfers-Out	(39,000)			(39,000)
Advances-Out	(23,000)		(23,000)	(46,000)
Other Sources	1,525			1,525
Other Uses			(92)	(92)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(37,475)</u>		<u>38,908</u>	<u>1,433</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(28,205)	4,013		(24,192)
Fund Cash Balances, January 1	<u>128,299</u>	<u>41,977</u>		<u>170,276</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$100,094</b></u>	<u><b>\$45,990</b></u>		<u><b>\$146,084</b></u>
Reserve for Encumbrances, December 31	<u>\$3,849</u>	<u>\$5,141</u>		<u>\$8,990</u>

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

**BENTON TOWNSHIP  
OTTAWA 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**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$148,233	\$84,538	\$232,771
Intergovernmental	91,080	90,685	181,765
Charges for Services		1,380	1,380
Licenses, Permits, and Fees	2,250	12,457	14,707
Fines, Forfeitures, and Penalties		2,250	2,250
Earnings on Investments	6,511	1,118	7,629
Other Revenue	1,441	8,560	10,001
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	249,515	200,988	450,503
<b>Cash Disbursements:</b>			
Current:			
General Government	111,381		111,381
Public Safety	56,250		56,250
Public Works	13,638	174,546	188,184
Health	5,969	28,787	34,756
Conservation - Recreation	12,167		12,167
Capital Outlay	21,530	27,419	48,949
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	220,935	230,752	451,687
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	28,580	(29,764)	(1,184)
<b>Other Financing Receipts and (Disbursements):</b>			
Transfers-In		7,000	7,000
Transfers-Out	(7,000)		(7,000)
Other Sources	5,430		5,430
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(1,570)	7,000	5,430
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>
	27,010	(22,764)	4,246
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	101,289	64,741	166,030
<b>Fund Cash Balances, December 31</b>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<b>\$128,299</b>	<b>\$41,977</b>	<b>\$170,276</b>
Reserve for Encumbrances, December 31	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		\$1,911	\$1,911

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

**BENTON TOWNSHIP  
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Benton Township, Ottawa 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 government services, road and bridge maintenance, and cemetery maintenance. The Township contracts for fire services and ambulance services with the Village of Rocky Ridge, Allen-Clay Joint Fire District, the Mid-County EMS, and the Harris-Elmore Fire and EMS Department.

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 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.

Money market mutual funds (including STAR Ohio) are recorded at share values reported by the mutual fund.

**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 capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

**BENTON TOWNSHIP  
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

*Road and Bridge Fund* - This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

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

**3. Capital Project Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township had the following significant capital project fund:

*Natureworks Grant Fund* - The Township received a grant from the State of Ohio to make improvements to the Township's Park Shelter House.

**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.

**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 2002 and 2001 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.

**BENTON TOWNSHIP  
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**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 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:

	2002	2001
Demand deposits	\$29,886	\$2,518
STAR Ohio	116,198	167,758
Total deposits and investments	\$146,084	\$170,276

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$234,050	\$254,940	\$20,890
Special Revenue	195,990	195,342	(648)
Capital Projects	62,000	61,862	(138)
Total	\$492,040	\$512,144	\$20,104

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$362,000	\$286,994	\$75,006
Special Revenue	235,000	196,470	38,530
Capital Projects	62,000	61,862	138
Total	\$659,000	\$545,326	\$113,674

**BENTON TOWNSHIP  
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$245,300	\$254,945	\$9,645
Special Revenue	190,590	207,988	17,398
Capital Projects	50,000		(50,000)
Total	<u>\$485,890</u>	<u>\$462,933</u>	<u>(\$22,957)</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$331,000	\$227,935	\$103,065
Special Revenue	254,700	232,663	22,037
Capital Projects	50,000		50,000
Total	<u>\$635,700</u>	<u>\$460,598</u>	<u>\$175,102</u>

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**5. RETIREMENT SYSTEMS**

The Township's employees belong to the Ohio Public Employees Retirement System (OPERS) of Ohio. OPERS 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. OPERS members contributed 8.5 percent of their gross salaries. The Township contributed an amount equal to 13.55 percent of participants' gross salaries for 2002 and 2001. The Township has paid all contributions required through December 31, 2002.

**BENTON TOWNSHIP  
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**6. 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 claim, including loss adjustment expenses. 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, from the General Reinsurance Corporation.

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 \$10,000 on any specific loss with an annual aggregate of \$700,000 for 2001 and \$1,250,000 for 2002. The Travelers Indemnity Company reinsures losses exceeding \$10,000 if the annual aggregate is reached and all specific losses exceeding \$100,000. APEEP's Operating Fund and Guarantee Fund pay for losses and loss adjustment expenses should they exceed operating contributions.

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 reported the following assets, liabilities and retained earnings at December 31:

<u>Casualty Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$23,757,036	\$23,703,776
Liabilities	(9,197,512)	(9,379,003)
Retained Earnings	<u>\$14,559,524</u>	<u>\$14,324,773</u>
 <u>Property Coverage</u>	 <u>2002</u>	 <u>2001</u>
Assets	\$6,596,996	\$5,011,131
Liabilities	(1,204,326)	(647,667)
Retained Earnings	<u>\$5,392,670</u>	<u>\$4,363,464</u>

**BENTON TOWNSHIP  
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**7. COMPLIANCE**

The Township did not comply with state statutes with regards to performing road work by force account and related compensation of Township employees in accordance with the prevailing wage rates.



**Auditor of State  
Betty Montgomery**

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

Benton Township  
Ottawa County  
1670 N. Walker St., P.O. Box 7  
Graytown, Ohio 43422-007

To the Board of Trustees:

We have audited the accompanying financial statements of Benton Township, Ottawa County, (the Township) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated July 2, 2003. We conducted our audits 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 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 2002-001 and 2002-002. We also noted a certain immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated July 2, 2003.

**Internal Control over Financial Reporting**

In planning and performing our audits, 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 July 2, 2003.

Benton Township  
Ottawa County  
Independent Accountants' Report on Compliance and on Internal  
Control Required by *Government Auditing Standards*  
Page 2

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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

July 2, 2003

**BENTON TOWNSHIP  
OTTAWA COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001**

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

**FINDING NUMBER 2002-001**

**Noncompliance Citation**

Ohio Revised Code § 5575.01 states in the maintenance and repair of roads the board of township trustees may proceed either by contract or force account. Except as otherwise provided in sections 505.08 and 505.101 of the Revised Code, when the board proceeds by contract the contract shall, if the amount involved exceeds fifteen thousand dollars, be let by the board to the lowest bidder after advertising for bids once, not later than two weeks prior to the date fixed for the letting of such contract, in a newspaper published in the county and of general circulation within the township, but if there is no such paper published in the county, then in one having general circulation in the township. If the amount involved is fifteen thousand dollars or less the contract may be let without competitive bidding. Such contract shall be performed under the supervision of a member of the board or the township road superintendent.

Before undertaking the construction or reconstruction of a township road, the board shall cause to be made by the county engineer an estimate of the cost of such work, which estimate shall include labor, material, freight, fuel, hauling, use of machinery and equipment, and all other items of cost. If the board finds it in the best interest of the public, it may, in lieu of constructing the road by contract, proceed to construct the road by force account. Except as otherwise provided under sections 505.08 and 505.101 of the Revised Code, where the total estimated cost of the work exceeds five thousand dollars per mile, the board shall invite and receive competitive bids for furnishing all the labor, materials, and equipment and doing the work, as provided in section 5575.02 of the Revised Code, and shall consider and reject them before ordering the work done by force account. When such bids are received, considered, and rejected, and the work done by force account, such work shall be performed in compliance with the plans and specifications upon which the bids were based.

The Township did not provide any justification in the board minutes as to why it was in the best interest of the public for the Township to perform the road work by force account as required by the statute. Furthermore, the Township incurred higher costs in 2001 in performing the road work on Township roads themselves, rather than accepting the bid from the private contractor. Management was advised that the failure to properly assess the costs between private contractors and the Township can result in the Township to incur higher costs for road work to the Township.

We recommend the Township Trustees document in the minutes of record the basis for performing the road work and the reason why this is in the best interest of the public. We further recommend that the Township consider utilizing the County Engineer's county-wide road program that is available for all the government agencies within the County.

**FINDING NUMBER 2002-002**

**Noncompliance Citation**

Ohio Revised Code § 4511.04 requires every public authority to contract for or construct with its own forces a public improvement, before advertising for bids or undertaking such construction with its own forces, shall have the director of commerce determine the prevailing wage rates of mechanics and laborers in accordance with section 4115.05 of the Revised Code for the class of work to be performed. We noted that the Township did not contact the Director of Commerce to determine the prevailing wage rates that should have been paid to those working on the Township's road work program.

Management was advised that the failure to pay the workers' the prevailing wage rates could result in the Township underpaying or overpaying the workers' used in the maintenance, repair, construction and reconstruction of the Township's road program.

We recommend that the Township contract the Director of Commerce when using their work force to complete the Township road work program. We also recommend that the Township contact the Director of Commerce to obtain the appropriate solution to correct the current situation with the Township's road work program since the Township will again be performing their road work program.



**Auditor of State  
Betty Montgomery**

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Columbus, Ohio 43216-1140

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800-282-0370

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**BENTON TOWNSHIP**

**OTTAWA 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 19, 2003**