



**Auditor of State
Betty Montgomery**

**NOBLE TOWNSHIP
NOBLE COUNTY**

TABLE OF CONTENTS

| TITLE | PAGE |
|--|-------------|
| Independent Accountants' Report..... | 1 |
| Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental and Fiduciary Fund Types – For the Year Ended December 31, 2002..... | 3 |
| Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental and Fiduciary Fund Types – For the Year Ended December 31, 2001..... | 4 |
| Notes to the Financial Statements..... | 5 |
| Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> | 11 |
| Schedule of Findings..... | 13 |

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Noble Township
Noble County
14453 County Road 12
Ava, Ohio 43711

To the Board of Trustees:

We have audited the accompanying financial statements of the Noble Township, Noble County, Ohio (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 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 Noble Township, Noble County, 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 April 17, 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 audit.

Noble Township
Noble County
Independent Accountants' Report
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.

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

Betty Montgomery
Auditor of State

April 17, 2003

**NOBLE TOWNSHIP
NOBLE COUNTY**

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

| | <u>Governmental Fund Types</u> | | | | Totals (Memorandum Only) |
|--|--------------------------------|----------------------------|-------------------------|----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Fiduciary Funds</u> | |
| Cash Receipts: | | | | | |
| Local Taxes | \$19,637 | \$28,512 | \$ | \$ | \$48,149 |
| Intergovernmental | 10,796 | 70,006 | 2,244 | | 83,046 |
| Earnings on Investments | 199 | 196 | | 7 | 402 |
| Other Revenue | | 216 | | | 216 |
| | <u>30,632</u> | <u>98,930</u> | <u>2,244</u> | <u>7</u> | <u>131,813</u> |
| Total Cash Receipts | | | | | |
| Cash Disbursements: | | | | | |
| Current: | | | | | |
| General Government | 25,598 | 1,923 | | | 27,521 |
| Public Safety | 2,625 | 6,750 | | | 9,375 |
| Public Works | 4,078 | 78,883 | | | 82,961 |
| Health | | 6,764 | | | 6,764 |
| Debt Service: | | | | | |
| Redemption of Principal | | | 1,920 | | 1,920 |
| Interest and Fiscal Charges | | | 180 | | 180 |
| | <u>32,301</u> | <u>94,320</u> | <u>2,100</u> | <u>0</u> | <u>128,721</u> |
| Total Cash Disbursements | | | | | |
| Total Cash Receipts Over/(Under) Cash Disbursements | <u>(1,669)</u> | <u>4,610</u> | <u>144</u> | <u>7</u> | <u>3,092</u> |
| Other Financing Receipts/(Disbursements): | | | | | |
| Other Sources | 3,103 | 0 | 0 | 0 | 3,103 |
| | <u>3,103</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>3,103</u> |
| Total Other Financing Receipts/(Disbursements) | | | | | |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | 1,434 | 4,610 | 144 | 7 | 6,195 |
| Fund Cash Balances, January 1 | 8,130 | 14,967 | 2,007 | 574 | 25,678 |
| Fund Cash Balances, December 31 | <u>\$9,564</u> | <u>\$19,577</u> | <u>\$2,151</u> | <u>\$581</u> | <u>\$31,873</u> |
| Reserve for Encumbrances, December 31 | <u>\$84</u> | <u>\$2,401</u> | <u>\$0</u> | <u>\$0</u> | <u>\$2,485</u> |

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

**NOBLE TOWNSHIP
NOBLE COUNTY**

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

| | <u>Governmental Fund Types</u> | | | | | Totals (Memorandum Only) |
|--|--------------------------------|----------------------------|-------------------------|-----------------------------|----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Fiduciary Funds</u> | |
| Cash Receipts: | | | | | | |
| Local Taxes | \$9,751 | \$36,631 | \$ | \$ | \$ | \$46,382 |
| Intergovernmental | 18,205 | 72,152 | 2,244 | 16,753 | | 109,354 |
| Earnings on Investments | 316 | 234 | | | 11 | 561 |
| Other Revenue | | 1,429 | | | | 1,429 |
| Total Cash Receipts | <u>28,272</u> | <u>110,446</u> | <u>2,244</u> | <u>16,753</u> | <u>11</u> | <u>157,726</u> |
| Cash Disbursements: | | | | | | |
| Current: | | | | | | |
| General Government | 22,204 | 2,054 | | | | 24,258 |
| Public Safety | 811 | 8,063 | | | | 8,874 |
| Public Works | 5,290 | 88,273 | | | | 93,563 |
| Health | | 7,753 | | | | 7,753 |
| Miscellaneous | | 1,981 | | | | 1,981 |
| Debt Service: | | | | | | |
| Redemption of Principal | | | 1,920 | | | 1,920 |
| Interest and Fiscal Charges | | | 300 | | | 300 |
| Capital Outlay | | | | 16,753 | | 16,753 |
| Total Cash Disbursements | <u>28,305</u> | <u>108,124</u> | <u>2,220</u> | <u>16,753</u> | <u>0</u> | <u>155,402</u> |
| Total Cash Receipts Over/(Under) Cash Disbursements | <u>(33)</u> | <u>2,322</u> | <u>24</u> | <u>0</u> | <u>11</u> | <u>2,324</u> |
| Other Financing Receipts/(Disbursements): | | | | | | |
| Other Sources | 746 | 0 | 0 | 0 | 0 | 746 |
| Total Other Financing Receipts/(Disbursements) | <u>746</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>746</u> |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | 713 | 2,322 | 24 | 0 | 11 | 3,070 |
| Fund Cash Balances, January 1 | 7,417 | 12,645 | 1,983 | | 563 | 22,608 |
| Fund Cash Balances, December 31 | <u>\$8,130</u> | <u>\$14,967</u> | <u>\$2,007</u> | <u>\$0</u> | <u>\$574</u> | <u>\$25,678</u> |
| Reserve for Encumbrances, December 31 | <u>\$70</u> | <u>\$162</u> | <u>\$60</u> | <u>\$0</u> | <u>\$0</u> | <u>\$292</u> |

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

**NOBLE TOWNSHIP
NOBLE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Noble Township, Noble County (the Township), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees and a publicly-elected Clerk. The Township provides road and bridge maintenance, cemetery maintenance, and fire protection. The Township contracts with the Belle Valley and Caldwell Volunteer Fire Departments to provide fire services.

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

B. Basis of Accounting

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

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

C. Fund Accounting

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

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 for constructing, maintaining and repairing Township roads.

**NOBLE TOWNSHIP
NOBLE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

3. Debt Service Funds

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

General Note Retirement Fund – This fund was established to retire note principal associated with a 1989 Ford Truck.

4. Fiduciary Funds (Trust Funds)

These funds are used to account for resources restricted by legally binding trust agreements. The Township had the following significant Fiduciary Fund:

Cemetery Trust Fund – This fund receives interest from principal that is invested in a savings account.

D. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

A summary of 2002 and 2001 budgetary activity appears in Note 3.

**NOBLE TOWNSHIP
NOBLE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Property, Plant and Equipment

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

2. EQUITY IN POOLED CASH

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

| | 2002 | 2001 |
|-----------------|----------|----------|
| Demand deposits | \$31,873 | \$25,678 |

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation.

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 | \$28,000 | \$33,735 | \$5,735 |
| Special Revenue | 98,237 | 98,930 | 693 |
| Debt Service | 2,244 | 2,244 | 0 |
| Expendable Trust | 15 | 7 | (8) |
| Total | \$128,496 | \$134,916 | \$6,420 |

| 2002 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$34,886 | \$32,385 | \$2,501 |
| Special Revenue | 104,431 | 96,721 | 7,710 |
| Debt Service | 2,195 | 2,100 | 95 |
| Expendable Trust | 0 | 0 | 0 |
| Total | \$141,512 | \$131,206 | \$10,306 |

**NOBLE TOWNSHIP
NOBLE COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

| 2001 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$29,721 | \$29,018 | (\$703) |
| Special Revenue | 104,358 | 110,446 | 6,088 |
| Debt Service | 2,244 | 2,244 | 0 |
| Capital Projects | 0 | 16,753 | 16,753 |
| Expendable Trust | 0 | 11 | 11 |
| Total | \$136,323 | \$158,472 | \$22,149 |

| 2001 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$33,523 | \$28,375 | \$5,148 |
| Special Revenue | 111,679 | 108,286 | 3,393 |
| Debt Service | 2,320 | 2,280 | 40 |
| Capital Projects | 0 | 16,753 | (16,753) |
| Expendable Trust | 0 | 0 | 0 |
| Total | \$147,522 | \$155,694 | (\$8,172) |

At December 31, 2001, the Township had expenditures which exceeded appropriations in the Capital Project Fund – Issue II contrary to Ohio Rev. Code Section 5705.41(B). Also, prior certification of Township funds was not obtained for several expenditures made during 2001 and 2002.

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.

**NOBLE TOWNSHIP
NOBLE COUNTY**

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

5. DEBT

Debt outstanding at December 31, 2002 was as follows:

| | <u>Principal</u> | <u>Interest Rate</u> |
|-------------------------|------------------|----------------------|
| Promissory Note - Truck | \$1,920 | 6.25% |

The promissory note was issued to finance the purchase of an 1989 Ford Ton truck. The note is collateralized by the truck.

Amortization of the above debt, including interest of \$60, is scheduled as follows:

| | <u>Promissory Note</u> |
|----------------------------------|----------------------------|
| Year ending December 31: 2003 | <u>\$1,980</u> |
| Total | <u><u>\$1,980</u></u> |

6. RETIREMENT SYSTEMS

The Township's elected officials and 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 2002 and 2001, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 2002.

7. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

The Township also provides health and life insurance coverage to elected officials through a private carrier.

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**Auditor of State
Betty Montgomery**

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

Noble Township
Noble County
14453 County Road 12
Ava, Ohio 43711

To the Board of Trustees:

We have audited the accompanying financial statements of Noble Township, Noble County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated April 17, 2003. 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 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, 2002-002 and 2002-003. We also noted a certain immaterial instance of noncompliance that we have reported to the management of the Township in a separate letter dated April 17, 2003.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to the management of the Township in a separate letter dated April 17, 2003.

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

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.

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

Betty Montgomery
Auditor of State

April 17, 2003

**NOBLE TOWNSHIP
NOBLE 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 Rev. Code Section 5705.41(D) states that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract 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 encumbrances.

The following exceptions to the basic requirement are provided by statute:

- A) Then and Now Certificate - This exception provides that, if the fiscal officer can certify that both at the time the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.
- B) Amounts of less than \$1,000 (which was increased to \$3,000 on April 7, 2003) may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

Twenty-four percent of the transactions we tested for 2002 and 2001 did not include prior certification by the Clerk nor was there any evidence of a "then and now" certificate being used by the Clerk.

We recommend the Township Clerk certify the availability of funds prior to an obligation being incurred. Where prior certification is not practicable, we encourage the Clerk to utilize "then and now" certificates.

FINDING NUMBER 2002-41061-002

Noncompliance Citation

Ohio Rev. Code Section 5705.41 (B) requires no subdivision or taxing unit to expend money unless it has been properly appropriated.

The Capital Projects Fund-Issue II had expenditures in excess of appropriations in the amount of \$16,753 for 2001.

We recommend the Clerk deny payment requests exceeding appropriations. The Clerk may request the Board to approve increased expenditures levels by increasing appropriations and estimated resources, if applicable.

**NOBLE TOWNSHIP
NOBLE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001
(Continued)**

| |
|---|
| <p>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</p> |
|---|

FINDING NUMBER 2002-003

Noncompliance Citation

Ohio Rev. Code Section 5705.09 states, in part, each subdivision is required to establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose.

During the audit period, the Township did not establish a Capital Project Fund for Ohio Public Works Commission Issue II monies spent on their behalf by the Noble County Engineer's office. The Township did not record this financial activity on their accounting records.

We recommend the Township create an Issue II Fund, Capital Project Fund type, and memo entry the Issue II monies received from Ohio Public Works Commission spent on their behalf by the Noble County engineer. The Township should also budget and appropriate for these moneys. The Clerk should refer to Auditor of State Audit Bulletins 2002-004 and 2000-008 for descriptions of proper accounting of this fund. The financial statements have been adjusted to reflect this activity.



**Auditor of State
Betty Montgomery**

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Columbus, Ohio 43216-1140
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800-282-0370
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NOBLE TOWNSHIP

NOBLE 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 19, 2003**