



**Auditor of State
Betty Montgomery**

PERKINS TOWNSHIP
ERIE COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Perkins Township
Erie County
5420 Milan Avenue
Sandusky, Ohio 44870-5890

To the Board of Trustees:

We have audited the accompanying financial statements of Perkins Township, Erie 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 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 June 10, 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.

Perkins Township
Erie County
Independent Accountants' Report
Page 2

This report is intended solely for the information and use of 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

June 10, 2003

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**PERKINS TOWNSHIP
ERIE 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**

	Governmental Fund Types	
	General	Special Revenue
Cash Receipts:		
Local Taxes	\$2,090,084	\$1,623,264
Intergovernmental	780,673	549,851
Special Assessments		11,988
Charges for Services	45,145	121,402
Licenses, Permits, and Fees	131,536	88,912
Fines, Forfeitures, and Penalties	57,306	5,700
Earnings on Investments	48,036	1,638
Other Revenue	89,256	29,035
	<u>3,242,036</u>	<u>2,431,790</u>
Total Cash Receipts		
Cash Disbursements:		
Current:		
General Government	1,510,580	100,325
Public Safety	1,434,750	1,868,978
Public Works	3,172	617,640
Health		17,021
Conservation - Recreation	30,001	
Capital Outlay		310,184
	<u>2,978,503</u>	<u>2,914,148</u>
Total Cash Disbursements		
Total Receipts Over/(Under) Disbursements	<u>263,533</u>	<u>(482,358)</u>
Other Financing Receipts and (Disbursements):		
Advances-In	120,000	605,000
Advances-Out	(650,000)	(120,000)
	<u>(530,000)</u>	<u>485,000</u>
Total Other Financing Receipts/(Disbursements)		
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(266,467)	2,642
Fund Cash Balances, January 1	<u>1,794,580</u>	<u>752,978</u>
Fund Cash Balances, December 31	<u>\$1,528,113</u>	<u>\$755,620</u>

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

<u>Governmental Fund Types</u>		<u>Fiduciary Fund Types</u>		<u>Totals (Memorandum Only)</u>
<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonexpendable Trust</u>	<u>Agency</u>	
	\$102,735			\$3,713,348
				1,433,259
				11,988
				166,547
				220,448
				63,006
		\$14		49,688
				118,291
	<u>102,735</u>	<u>14</u>		<u>5,776,575</u>
				1,610,905
				3,303,728
				620,812
				17,021
				30,001
	<u>246,842</u>			<u>557,026</u>
	<u>246,842</u>			<u>6,139,493</u>
	<u>(144,107)</u>	<u>14</u>		<u>(362,918)</u>
	45,000			770,000
				<u>(770,000)</u>
	<u>45,000</u>			
	(99,107)	14		(362,918)
<u>7</u>	<u>99,363</u>	<u>696</u>	<u>\$931</u>	<u>2,648,555</u>
<u>\$7</u>	<u>\$256</u>	<u>\$710</u>	<u>\$931</u>	<u>\$2,285,637</u>

**PERKINS TOWNSHIP
ERIE 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**

	Governmental Fund Types	
	General	Special Revenue
Cash Receipts:		
Local Taxes	\$1,828,405	\$1,642,190
Intergovernmental	1,050,014	237,041
Charges for Services	10	118,356
Licenses, Permits, and Fees	153,354	81,074
Fines, Forfeitures, and Penalties	51,233	9,387
Earnings on Investments	140,321	5,470
Other Revenue	69,543	12,793
 Total Cash Receipts	 3,292,880	 2,106,311
Cash Disbursements:		
Current:		
General Government	1,810,337	96,483
Public Safety	1,282,282	1,676,213
Public Works	8,125	425,438
Health		10,463
Conservation - Recreation	20,131	
Debt Service:		
Redemption of Principal		
Interest and Fiscal Charges		
Capital Outlay		
 Total Cash Disbursements	 3,120,875	 2,208,597
 Total Receipts Over/(Under) Disbursements	 172,005	 (102,286)
Other Financing Receipts and (Disbursements):		
Transfers-In		13,621
Advances-In	88,100	87,000
Transfers-Out	(245,083)	(13,601)
Advances-Out	(90,000)	(87,000)
Other Sources	134	
Other Uses		
 Total Other Financing Receipts/(Disbursements)	 (246,849)	 20
 Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	 (74,844)	 (102,266)
 Fund Cash Balances, January 1	 1,869,424	 855,244
 Fund Cash Balances, December 31	 \$1,794,580	 \$752,978

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

<u>Governmental Fund Types</u>		<u>Fiduciary Fund Types</u>		<u>Totals (Memorandum Only)</u>
<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonexpendable Trust</u>	<u>Agency</u>	
	\$99,363			\$3,470,595
		\$19		1,386,418
				118,366
				234,428
				60,620
				145,810
				82,336
	99,363	19		5,498,573
				1,906,820
				2,958,495
				433,563
				10,463
				20,131
\$44,145				44,145
2,185				2,185
	198,726			198,726
46,330	198,726			5,574,528
(46,330)	(99,363)	19		(75,955)
46,337	198,726			258,684
1,100			\$1,900	178,100
(1,100)				(258,684)
				(178,100)
				134
			(976)	(976)
46,337	198,726		924	(842)
7	99,363	19	924	(76,797)
		677	7	2,725,352
\$7	\$99,363	\$696	\$931	\$2,648,555

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**PERKINS TOWNSHIP
ERIE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Perkins Township, Erie County, (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides general governmental services, including park operations (leisure time activities) road and bridge maintenance, cemetery maintenance, police protection, fire protection and emergency medical services.

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

B. Basis of Accounting

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

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

C. Cash and Investments

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.

Certificates of deposit and Federal Home Loan Mortgage Notes are valued at cost. Investments in mutual funds (including STAR Ohio, the State Treasurer's investment pool) are valued at amounts 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.

**PERKINS TOWNSHIP
ERIE COUNTY**

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

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 Fund:

Fire Special Levy Fund – This fund receives property tax money which is used for providing fire protection services.

3. Debt Service Fund

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

4. 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:

Issue II Fund – This fund receives proceeds from State Issue II monies which are being used for capital improvements.

5. Fiduciary Funds (Trust and Agency Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Township to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. Funds for which the Township is acting in an agency capacity are classified as agency funds. The Township had the following significant fiduciary funds:

Commercial Building Permit Fund – this agency fund receives 3 percent of all commercial building permits which is remitted to the State of Ohio.

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. Appropriations lapse at year end.

**PERKINS TOWNSHIP
ERIE COUNTY**

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

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

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.

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as 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	\$219,561	(\$40,347)
Certificates of deposit	499,000	
Total deposits	718,561	(40,347)
STAR Ohio	1,466,089	2,688,902
Federal Home Loan Mortgage Notes	100,027	
Money Funds	960	
Total investments	1,567,076	2,688,902
Total deposits and investments	\$2,285,637	\$2,648,555

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by securities specifically pledged by the financial institution to the Township.

**PERKINS TOWNSHIP
ERIE COUNTY**

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

Investments: Investments are held in book entry form by a financial institution's trust department in the Township's name. Investments in STAR Ohio and money market 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	\$1,254,701	\$3,242,036	\$1,987,335
Special Revenue	1,932,459	2,431,790	499,331
Debt Service	(7)		7
Capital Projects		102,735	102,735
Fiduciary	1,162	14	(1,148)
Total	\$3,188,315	\$5,776,575	\$2,588,260

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,801,014	\$2,978,503	(\$177,489)
Special Revenue	3,521,778	2,914,148	607,630
Debt Service			
Capital Projects	99,363	246,842	(147,479)
Fiduciary	2,780		2,780
Total	\$6,424,935	\$6,139,493	\$285,442

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,864,818	\$3,293,014	\$1,428,196
Special Revenue	1,982,458	2,119,932	137,474
Debt Service	46,330	46,337	7
Capital Projects	198,726	298,089	99,363
Fiduciary	2,020	19	(2,001)
Total	\$4,094,352	\$5,757,391	\$1,663,039

**PERKINS TOWNSHIP
ERIE COUNTY**

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

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,569,096	\$3,365,958	(\$796,862)
Special Revenue	2,328,410	2,222,198	106,212
Debt Service	46,330	46,330	
Capital Projects	99,363	198,726	(99,363)
Fiduciary	4,000	976	3,024
Total	\$5,047,199	\$5,834,188	(\$786,989)

The Township did not properly limit budgetary expenditures to amounts appropriated as required by the Ohio Revised Code. The Township did not properly limit appropriations to certified resources as required by the Ohio Revised Code.

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 certified firefighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS 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 2002 and 2001, members of OP&F participants contributed 10 percent of their wages. The Township contributed an amount equal to 24 percent of their wages to OP&F. OPERS members contributed 8.5 percent of their gross salaries. The Township contributed an amount equal to 13.55 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2002.

**PERKINS TOWNSHIP
ERIE COUNTY**

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

6. RISK MANAGEMENT

Risk Pool Membership

The Township belongs to the Ohio Government Risk Management Plan (the Plan), an unincorporated non-profit association with approximately 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to § 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverage, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages. Effective September 1, 2002, the Plan retains 5 percent of the premium and losses on the first \$500,000 casualty treaty (up to \$25,000 of a loss) and 5 percent of the first \$1,000,000 property treaty (up to \$50,000 of a loss). The Plan also participates in a loss corridor in its first \$500,000 casualty reinsurance. The corridor includes losses paid between 55 percent and 65 percent of premiums earned under this treaty. (Reinsurance coverage would resume after a paid loss ratio of 65 percent is exceeded.) The individual members are only responsible for their self-retention (deductible) amounts, which vary from member to member

7. CONTINGENT LIABILITIES

The Township is defendant in several lawsuits. Although the outcome of these suits is not presently determinable, management believes that the resolution of these matters will not materially adversely affect the Township's financial condition.

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.



**Auditor of State
Betty Montgomery**

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

Perkins Township
Erie County
5420 Milan Avenue
Sandusky, Ohio 44870-5890

To the Board of Trustees:

We have audited the accompanying financial statements of Perkins Township, Erie County, (the Township) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated June 10, 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 certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 10, 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 June 10, 2003.

Perkins Township
Erie 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

June 10, 2003

**PERKINS TOWNSHIP
ERIE 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 § 5705.41(B) states that no subdivision or taxing unit is to expend money unless it has been appropriated. The following funds were found to have budgetary expenditures in excess of amounts appropriated in fiscal years 2002 and 2001:

<u>Fiscal Year 2001</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General Fund	\$2,569,096	\$3,365,958	(\$796,862)
Motor Vehicle License Fund	17,702	24,967	(7,265)
Cemetery Fund	9,407	10,463	(1,056)
Fire Special Levy Fund	1,467,697	1,502,625	(34,928)
Building Department - Residential		740	(740)

<u>Fiscal Year 2002</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General Fund	\$2,801,014	\$2,978,503	(\$177,489)
Cemetery Fund	16,607	17,021	(414)
Law Enforcement Fund	2,192	6,680	(4,488)
OPWC Fund	99,363	246,842	(147,479)

Actual receipts were sufficient to permit the Township to obtain an amended certificate of estimated resources and supplemental appropriations. Township officials should monitor the budget during the fiscal year to identify instances in which supplemental appropriations are required.

FINDING NUMBER 2002-002

Noncompliance Citation

Ohio Revised Code § 5705.39 states that the total appropriation from each fund should not exceed the total estimated revenue. The following funds were found to have appropriations in excess of estimated resources in fiscal years 2002 and 2001:

<u>Fiscal Year 2001</u>	<u>Total Certified Resources</u>	<u>Total Appropriations</u>	<u>Variance</u>
Gas Tax Fund	\$33,887	\$61,000	(\$27,113)
Road and Bridge Fund	311,772	320,510	(8,738)
Education and Enforcement Fund	7,608	19,000	(11,392)
COPS Fast Fund	(20)		(20)
Building Department - Township	13,448	14,500	(1,052)
Building Assessment Fund	2,007	4,000	(1,993)

Perkins Township
 Erie County
 Schedule of Findings
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Fiscal Year 2002	Total Certified Resources	Total Appropriations	Variance
MVLT Fund	\$38,683	\$69,000	(\$30,317)
Road and Bridge Fund	348,388	487,268	(138,880)
Cemetery Fund	11,954	16,607	(4,653)
Fire Special Levy	1,540,232	2,263,129	(722,897)
COPS Fast Fund		150,000	(150,000)

For the above funds, actual receipts were sufficient to permit the Township to have obtained an amended certificate of estimated resources. The failure to limit amounts appropriated to estimated resources could result in instances in which appropriations exceed amounts available resulting in deficit fund balances.



**Auditor of State
Betty Montgomery**

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PERKINS TOWNSHIP

ERIE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 15, 2003**