



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

MARION TOWNSHIP
ALLEN COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Marion Township
Allen County
5405 Kiggins Road
Delphos, OH 45833

To the Board of Trustees:

We have audited the accompanying financial statements of Marion Township ("the Township") as of and for the years ended December 31, 2001 and December 31, 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 accounting principles generally accepted in the United States of America.

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, 2001 and December 31, 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 June 20, 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 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, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

Jim Petro
Auditor of State

June 20, 2002

**MARION TOWNSHIP
ALLEN COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
Cash Receipts:				
Local Taxes	\$19,012	\$188,324		\$207,336
Intergovernmental	103,939	89,033		192,972
Licenses, Permits, and Fees	600			600
Earnings on Investments	7,941	3,372		11,313
Other Revenue		2,210		2,210
Total Cash Receipts	<u>131,492</u>	<u>282,939</u>		<u>414,431</u>
Cash Disbursements:				
Current:				
General Government	76,006			76,006
Public Safety		113,142		113,142
Public Works	15,911	119,678		135,589
Health	13,713			13,713
Debt Service:				
Redemption of Principal		3,929		3,929
Interest and Fiscal Charges		426		426
Capital Outlay	<u>52,556</u>	<u>26,927</u>		<u>79,483</u>
Total Cash Disbursements	<u>158,186</u>	<u>264,102</u>		<u>422,288</u>
Total Receipts Over/(Under) Disbursements	<u>(26,694)</u>	<u>18,837</u>		<u>(7,857)</u>
Other Financing Receipts:				
Sale of Fixed Assets	19,600			19,600
Other Sources	<u>1,862</u>			<u>1,862</u>
Total Other Financing Receipts	<u>21,462</u>			<u>21,462</u>
Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(5,232)	18,837		13,605
Fund Cash Balances, January 1	<u>49,154</u>	<u>162,743</u>	<u>44,278</u>	<u>256,175</u>
Fund Cash Balances, December 31	<u><u>\$43,922</u></u>	<u><u>\$181,580</u></u>	<u><u>\$44,278</u></u>	<u><u>\$269,780</u></u>

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

**MARION TOWNSHIP
ALLEN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Fiduciary Fund Type
	Agency
Non-Operating Cash Receipts:	
Other Non-Operating Receipts	\$22,086
Non-Operating Cash Disbursements:	
Other Non-Operating Cash Disbursements	22,877
Net Receipts (Under) Disbursements	(791)
Fund Cash Balance, January 1	1,582
Fund Cash Balance, December 31	\$791

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

**MARION TOWNSHIP
ALLEN COUNTY**

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

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Fiduciary Funds	
Cash Receipts:					
Local Taxes	\$17,603	\$171,875			\$189,478
Intergovernmental	94,728	84,953	74,406		254,087
Licenses, Permits, and Fees	1,971				1,971
Earnings on Investments	11,172	6,204			17,376
Other Revenue	674	1,861			2,535
Total Cash Receipts	126,148	264,893	74,406		465,447
Cash Disbursements:					
Current:					
General Government	78,476				78,476
Public Safety		108,873			108,873
Public Works	5,528	116,033			121,561
Health	14,458				14,458
Debt Service:					
Redemption of Principal		1,943			1,943
Interest and Fiscal Charges		234			234
Capital Outlay	86,481	11,000	74,406		171,887
Total Cash Disbursements	184,943	238,083	74,406		497,432
Total Receipts Over/(Under) Disbursements	(58,795)	26,810			(31,985)
Other Financing Receipts:					
Proceeds from Sale of Public Debt:					
Sale of Notes	12,000				12,000
Sale of Fixed Assets	37,250				37,250
Other Sources	4,832				4,832
Total Other Financing Receipts	54,082				54,082
Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(4,713)	26,810			22,097
Fund Cash Balances, January 1	53,867	135,933	0	44,278	234,078
Fund Cash Balances, December 31	\$49,154	\$162,743	\$0	\$44,278	\$256,175

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

**MARION TOWNSHIP
ALLEN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Fiduciary Fund Type
	Agency
Non-Operating Cash Receipts:	
Other Non-Operating Receipts	\$21,534
Non-Operating Cash Disbursements:	
Other Non-Operating Cash Disbursements	21,430
Net Receipts Over Disbursements	104
Fund Cash Balance, January 1	1,478
Fund Cash Balance, December 31	\$1,582

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

MARION TOWNSHIP
ALLEN COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Marion Township, Allen 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, including road and bridge maintenance, fire protection and emergency medical services. The Township contracts with the Elida Community Fire Company to provide fire services and the City of Delphos to provide ambulance 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 are valued at cost. 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 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.

MARION TOWNSHIP
ALLEN COUNTY

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Fire District Fund – This fund receives property tax money for fire protection within the Township.

3. Capital Project 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 project funds

Issue II Fund - The Township received a grant from the State of Ohio to replace a culvert.

4. 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 funds:

Bellis Fund – This fund is used to account for the proceeds from the sale of the Bellis Farm. The monies are to be used for the benefit of the suffering poor of the Township.

Agency Fund – The Township has established this fund to be used as an escrow account for payroll deductions.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) 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.

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.

MARION TOWNSHIP
ALLEN COUNTY

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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:

	2001	2000
Demand deposits	\$44,236	\$15,851
Certificates of deposit	30,154	30,152
Total deposits	<u>74,390</u>	<u>46,003</u>
STAR Ohio	196,181	211,754
Total investments	<u>196,181</u>	<u>211,754</u>
Total deposits and investments	<u><u>\$270,571</u></u>	<u><u>\$257,757</u></u>

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

Investments:

Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

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

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$159,700	\$152,954	(\$6,746)
Special Revenue	267,100	282,939	15,839
Total	<u><u>\$426,800</u></u>	<u><u>\$435,893</u></u>	<u><u>\$9,093</u></u>

MARION TOWNSHIP
ALLEN COUNTY

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

3. BUDGETARY ACTIVITY (Continued)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgeted Appropriation	Actual Expenditures	Variance
General	\$218,274	\$158,186	\$60,088
Special Revenue	419,966	264,102	155,864
Fiduciary	44,278	0	44,278
Total	\$682,518	\$422,288	\$260,230

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$175,700	\$180,230	\$4,530
Special Revenue	260,200	264,893	4,693
Capital Projects	0	74,406	74,406
Total	\$435,900	\$519,529	\$83,629

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgeted Appropriation	Actual Expenditures	Variance
General	\$254,421	\$184,943	\$69,478
Special Revenue	372,480	238,083	134,397
Capital Projects	0	74,406	(74,406)
Fiduciary	44,278	0	44,278
Total	\$671,179	\$497,432	\$173,747

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority for the Issue II fund by \$74,406 for the year ended December 31, 2000.

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.

MARION TOWNSHIP
ALLEN COUNTY

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

5. DEBT

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
General Obligation Notes	6,203	4.60%
Total	\$6,203	

The general obligation note was issued to finance the purchase of a new blazer to be used for Township police. The notes are collateralized by the police blazer.

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

	General Obligation Notes
Year ending December 31:	
2001	\$6,243
2002	2,128
Total	\$8,371

6. RETIREMENT SYSTEMS

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. Which is a 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 PERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Township has paid all contributions required through December 31, 2001.

7. RISK POOL MANAGEMENT

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 occurrence. 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, which the General Reinsurance Corporation will reinsure.

MARION TOWNSHIP
ALLEN COUNTY

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

7. RISK POOL MANAGEMENT (Continued)

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 \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

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

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$22,684,383
Liabilities	<u>9,379,003</u>	<u>8,924,977</u>
Retained earnings	<u>\$14,324,773</u>	<u>\$13,759,406</u>

<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$5,011,131	\$4,156,784
Liabilities	<u>647,667</u>	<u>497,831</u>
Retained earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>



**STATE OF OHIO
OFFICE OF THE AUDITOR**

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

Marion Township
Allen County
5405 Kiggins Road
Delphos, OH 45833

To the Board of Trustees:

We have audited the accompanying financial statements of Marion Township, (the Township), Allen County, as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated June 20, 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2001-40202-001 and 2001-40202-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 20, 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 June 20, 2002.

Marion Township
Allen County
Report of Independent Accountants 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 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, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a horizontal line extending to the right.

Jim Petro
Auditor of State

June 20, 2002

MARION TOWNSHIP
ALLEN COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000

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

FINDING NUMBER 2001-40202-001

Noncompliance Citation

Ohio Rev. Code Section 5705.10 states that all revenue derived from a source other than the general property tax and which law prescribes shall be used for a particular purpose is to be paid into a special fund for such purpose. For 2000, the Township did not properly distribute revenues derived from homestead and rollback revenues, an auto registration receipt and catch basin and tile damage receipts which resulted in the General Fund balance being overstated and the Police Fund, Fire Fund, Road and Bridge Fund, and Motor Vehicle Fund balances being understated by the following amounts.

General Fund	(\$11,147.22)
Special Revenue Fund Types:	
Police District Fund	\$3,247.56
Fire District Fund	\$4,638.34
Road and Bridge Fund	\$2,562.92
Motor Vehicle Fund	\$698.40

The financial statements have been adjusted to correct these errors. In order to avoid incorrect fund balances and monitor actual fund balances, the Township should appropriately distribute homestead and rollback revenues and auto registration fees.

FINDING NUMBER 2001-40202-002

Noncompliance Citation

Ohio Rev. Code Section 5705.36 allows all subdivisions to request an increased amended certificate of estimated resources upon determination by the fiscal officer that revenue to be collected will be greater. An increased amended certificate must be obtained from the budget commission if the legislative authority intends to appropriate and expend the excess revenue. **Ohio Rev. Code Section 5705.40** states that any appropriation measure may be amended or supplemented as long as the entity complies with the same provisions of the law as are used in making the original appropriation. However, no appropriation may be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations against them. **Ohio Rev. Code Section 5705.41 (B)** states that no subdivision or taxing unit is to expend money unless it has been appropriated.

The Township received Issue II money during 2000, however the Township did not request an amended official certificate of estimated resources, approve an amendment to the appropriations or appropriate for the expense in the Capital Projects Fund. In addition, a few amendments were made to the 2000 appropriations without documentation of approval by the Trustees.

When the Township receives a grant, amendments should be approved for the official certificate of estimated resources, the appropriation resolution and appropriations should be approved. All amendments to appropriations should be approved by the Trustees.

**MARION TOWNSHIP
ALLEN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR END**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-40202-001	Revenue was not posted to the proper fund.	No	Partially Corrected. See 2001-40202-001



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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MARION TOWNSHIP

ALLEN 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 23, 2002**