



**WESTLAND TOWNSHIP
GUERNSEY COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

WESTLAND TOWNSHIP
GUERNSEY COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Report of Independent Accountants	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, 2000	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, 1999	4
Notes to the Financial Statements	5
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	11
Schedule of Findings	13

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

743 East State Street
Athens Mall Suite B
Athens, Ohio 45701
Telephone 740-594-3300
800-441-1389
Facsimile 740-594-2110
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Westland Township
Guernsey County
1989 Sunset Drive
New Concord, Ohio 43762

To the Board of Trustees:

We have audited the accompanying financial statements of Westland Township, Guernsey County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999. 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 Westland Township, Guernsey County, as of December 31, 2000 and 1999, 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 August 17, 2001 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 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.

Jim Petro
Auditor of State

August 17, 2001

This page intentionally left blank.

WESTLAND TOWNSHIP
GUERNSEY 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, 2000**

	Governmental Fund Types			Fiduciary Fund Type	Totals
	General	Special Revenue	Debt Service	Non-Expendable Trust	(Memorandum Only)
Cash Receipts:					
Local Taxes	\$28,858	\$46,186	\$	\$	\$75,044
Licenses, Permits, and Fees		1,420			1,420
Intergovernmental	19,864	79,442	5,505		104,811
Earnings on Investments	2,111	1,965		5	4,081
Other Revenue	3,463	2,882			6,345
Total Cash Receipts	54,296	131,895	5,505	5	191,701
Cash Disbursements:					
Current:					
General Government	50,431				50,431
Public Safety		16,910			16,910
Public Works	720	114,381			115,101
Health	1,549	3,500			5,049
Capital Outlay	2,250	10,500			12,750
Note Principal Payment		8,902	5,081		13,983
Interest and Fiscal Charges		473			473
Total Cash Disbursements	54,950	154,666	5,081		214,697
Total Cash Receipts Over/(Under) Cash Disbursements	(654)	(22,771)	424	5	(22,996)
Fund Cash Balances, January 1	29,440	110,792	577	347	141,156
Fund Cash Balances, December 31	\$28,786	\$88,021	\$1,001	\$352	\$118,160
Reserve for Encumbrances, December 31	\$195	\$737	\$0	\$0	\$932

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

**WESTLAND TOWNSHIP
GUERNSEY 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, 1999**

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Non-Expendable Trust	
Cash Receipts:					
Local Taxes	\$28,047	\$45,003	\$	\$	\$73,050
Licenses, Permits, and Fees		1,210			1,210
Intergovernmental	17,818	78,493	6,344		102,655
Earnings on Investments	3,416	3,157		5	6,578
Other Revenue	2,988	1,806			4,794
Total Cash Receipts	52,269	129,669	6,344	5	188,287
Cash Disbursements:					
Current:					
General Government	62,210	8,089			70,299
Public Safety		13,988			13,988
Public Works	787	91,225			92,012
Health	1,064	3,355			4,419
Capital Outlay		45,174			45,174
Note Principal Payment	6,156		5,035		11,191
Interest and Fiscal Charges	502		732		1,234
Total Cash Disbursements	70,719	161,831	5,767		238,317
Total Cash Receipts Over/(Under) Cash Disbursements	(18,450)	(32,162)	577	5	(50,030)
Other Financing Receipts/(Disbursements):					
Proceeds from Sale of Public Debt:					
Sale of Notes		25,175			25,175
Sale of Assets		6,173			6,173
Transfers-In		2,000			2,000
Transfers-Out	(2,000)				(2,000)
Total Other Financing Receipts/(Disbursements)	(2,000)	33,348			31,348
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(20,450)	1,186	577	5	(18,682)
Fund Cash Balances, January 1	49,890	109,606		342	159,838
Fund Cash Balances, December 31	\$29,440	\$110,792	\$577	\$347	\$141,156
Reserve for Encumbrances, December 31	\$258	\$1,034	\$0	\$0	\$1,292

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

**WESTLAND TOWNSHIP
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Westland Township, Guernsey 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 road and bridge maintenance, fire protection, and emergency management service. The Township contracts with the Village of New Concord and Cassel Station Volunteer Fire Department for 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

Certificates of deposit are valued at cost.

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.

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

**WESTLAND TOWNSHIP
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Debt Service Fund

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:

Equipment Note - This fund was established to service the debt incurred from the purchase of a tractor.

4. Fiduciary Funds (Trust and Agency Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the trust agreement requires the Township to maintain a corpus of the trust, the fund is classified as a Non-Expendable Trust Fund. The Township had the following significant Non-Expendable Trust Fund:

Cemetery Bequest Fund - This fund receives interest money from investments of the bequest for the maintenance of the cemetery.

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.

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 canceled and reappropriated in the subsequent year, in most instances.

A summary of 2000 and 1999 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.

**WESTLAND TOWNSHIP
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

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 deposits at December 31 was as follows:

	2000	1999
Demand Deposits	\$118,160	\$141,156

Deposits: Deposits were insured by the Federal Deposit Insurance Corporation. During July and August of 2000, deposits exceeded the \$100,000 federal deposit insurance coverage and additional collateral was not pledged although Ohio Rev. Code § 135.18 requires a political subdivision to obtain as security an amount equal to the funds on deposit at all times.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2000 and December 31, 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$50,623	\$54,296	\$3,673
Special Revenue	112,644	131,895	19,251
Debt Service	5,505	5,505	
Non-Expendable Trust	12	5	(7)
Total	\$168,784	\$191,701	\$22,917

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$76,628	\$55,145	\$21,483
Special Revenue	219,072	155,403	63,669
Debt Service	6,082	5,081	1,001
Non-Expendable Trust	200	0	200
Total	\$301,982	\$215,629	\$86,353

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$43,773	\$52,269	\$8,496
Special Revenue	94,884	163,017	68,133
Debt Service	6,344	6,344	
Non-Expendable Trust	12	5	(7)
Total	\$145,013	\$221,635	\$76,622

**WESTLAND TOWNSHIP
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$93,663	\$72,977	\$20,686
Special Revenue	210,834	162,865	47,969
Debt Service		5,767	(5,767)
Total	\$304,497	\$241,609	\$62,888

Accountability and Compliance:

During 1999, the Township's Debt Service Fund had expenditures which exceeded appropriations. Ohio Rev. Code § 5705.41(B) prohibits an expenditure unless it has been properly appropriated.

Appropriations exceeded estimated resources in the Motor Vehicle License Tax and Gas Tax Funds by \$4,758 and \$1,586, respectively, during 1999. Ohio Rev. Code § 5705.39 prohibits a subdivision from making appropriations in excess of the amount of available resources.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Township 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 payments, 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 as well as elected officials 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. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 10.84% and 13.55% for 2000 and 1999, respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2000.

**WESTLAND TOWNSHIP
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

6. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

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

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

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

743 East State Street
Athens Mall Suite B
Athens, Ohio 45701
Telephone 740-594-3300
800-441-1389
Facsimile 740-594-2110
www.auditor.state.oh.us

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

Westland Township
Guernsey County
1989 Sunset Drive
New Concord, Ohio 43762

To the Board of Trustees:

We have audited the accompanying financial statements of Westland Township, Guernsey County, Ohio (the Township), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated August 17, 2001. 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 certain instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2000-41030-001 through 2000-41030-005. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated August 17, 2001.

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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Township's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings as items 2000-41030-006.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider item 2000-41030-006 to be a material weakness.

Westland Township
Guernsey County
Report of Independent Accountants 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.

Jim Petro
Auditor of State

August 17, 2001

**WESTLAND TOWNSHIP
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999**

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

FINDING NUMBER 2000-41030-001

Finding for Recovery

26 United States Code Section 3102 (a), Internal Revenue Regulation, requires employers to withhold a Social Security Medicare Tax (the "Tax") from an employee's wages if the employee was hired after April 1, 1986. The required contribution is 2.9%, with 1.45% to be contributed by the employee and 1.45% to be contributed by the employer.

For both 2000 and 1999, rather than deducting the Tax from the Township Clerk's compensation, the Township Clerk paid the Clerk's portion of the Tax with the Township's funds.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code §117.28, a Finding for Recovery for public money illegally expended is hereby issued against Robin Kelly and her surety, the Ohio Government Risk Management Plan, jointly and severally, in the amount of \$277.35 in favor of the Westland Township, Guernsey County.

FINDING NUMBER 2000-41030-002

Finding for Recovery

26 United States Code Section 3102 (a), Internal Revenue Regulation, requires employers to withhold a Social Security Medicare Tax (the "Tax") from an employee's wages if the employee was hired after April 1, 1986. The required contribution is 2.9%, with 1.45% to be contributed by the employee and 1.45% to be contributed by the employer.

For both 2000 and 1999, rather than deducting the Tax from each Board of Trustee's compensation, the Township Clerk paid the Board of Trustee's portion of the Tax with the Township's funds.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code §117.28, a Finding for Recovery for public money illegally expended is hereby issued against Edward Sampson and his surety, the Ohio Government Risk Management Plan, and Robin Kelly and her surety, the Ohio Government Risk Management Plan, jointly and severally, in the amount of \$200.24 in favor of Westland Township, Guernsey County.

FINDING NUMBER 2000-41030-003

Finding for Recovery

26 United States Code Section 3102 (a), Internal Revenue Regulation, requires employers to withhold a Social Security Medicare Tax (the "Tax") from an employee's wages if the employee was hired after April 1, 1986. The required contribution is 2.9%, with 1.45% to be contributed by the employee and 1.45% to be contributed by the employer.

For both 2000 and 1999, rather than deducting the Tax from each Board of Trustee's compensation, the Township Clerk paid the Board of Trustee's portion of the Tax with the Township's funds.

**WESTLAND TOWNSHIP
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999
(Continued)**

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

FINDING NUMBER 2000-41034-003 (Continued)

Finding for Recovery (Continued)

26 United States Code Section 3102 (a), Internal Revenue Regulation (Continued)

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code §117.28, a Finding for Recovery for public money illegally expended is hereby issued against Charles C. Neptune and his surety, the Ohio Government Risk Management Plan, and Robin Kelly and her surety, the Ohio Government Risk Management Plan, jointly and severally, in the amount of \$200.24 in favor of Westland Township, Guernsey County.

FINDING NUMBER 200-41030-004

Finding for Recovery

26 United States Code Section 3102 (a), Internal Revenue Regulation, requires employers to withhold a Social Security Medicare Tax (the "Tax") from an employee's wages if the employee was hired after April 1, 1986. The required contribution is 2.9%, with 1.45% to be contributed by the employee and 1.45% to be contributed by the employer.

For both 2000 and 1999, rather than deducting the Tax from each Board of Trustee's compensation, the Township Clerk paid the Board of Trustee's portion of the Tax with the Township's funds.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code §117.28, a Finding for Recovery for public money illegally expended is hereby issued against Delmas Ball and his surety, the Ohio Government Risk Management Plan, and Robin Kelly and her surety, the Ohio Government Risk Management Plan, jointly and severally, in the amount of \$101.53 in favor of Westland Township, Guernsey County.

FINDING NUMBER 2000-41030-005

Expenditures Limited by Appropriation Authority

Ohio Rev. Code § 5705.41(B) states that no subdivision or taxing unit shall make any expenditure of money unless it has been properly appropriated.

During 1999, the Debt Service Fund was found to have expenditures which exceeded appropriations by \$5,767.

We recommend the Township officials review the appropriation balances each month and approve appropriation amendments as needed, prior to expending funds in excess of existing appropriations.

**WESTLAND TOWNSHIP
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999
(Continued)**

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

FINDING NUMBER 2000-41030-006

Numerous receipts and expenditures were posted to incorrect accounts on the Township's ledgers. As a result, 19 reclassifications were required to properly present the financial activity of the Township in the annual financial reports.

We recommend the Township Clerk follow the Chart of Accounts recorded in the Township Handbook when posting revenue and expenditure activity to the cashbook, receipts ledger, and appropriations ledger. Proper account posting will help ensure the accuracy of the annual financial report of the Township and make past financial data more reliable when preparing budgets for future periods.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

WESTLAND TOWNSHIP

GUERNSEY 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
SEPTEMBER 13, 2001**