



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**VILLAGE OF SOUTH AMHERST
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REPORT OF INDEPENDENT ACCOUNTANTS

Village of South Amherst
Lorain County
103 West Main Street
South Amherst, Ohio 44001

To Members of Council:

We have audited the accompanying financial statements of Village of South Amherst, Lorain County, Ohio, (the Village) as of and for the years ended December 31, 1999, and December 31, 1998. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards 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 audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village of South Amherst, Lorain County, Ohio, as of December 31, 1999, and December 31, 1998, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

As described in Note 2, the Village modified their accounting treatment for income tax activity during 1998.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 24, 2000, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of management, the Members of Council, 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".

Jim Petro
Auditor of State

April 24, 2000

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**VILLAGE OF SOUTH AMHERST
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$59,785	\$200,346	\$260,131
Intergovernmental Receipts	113,102	55,805	168,907
Charges for Services	42,425	40,231	82,656
Fines, Licenses, and Permits	21,145	0	21,145
Earnings on Investments	13,268	17,765	31,033
Miscellaneous	2,474	5,302	7,776
	<u>252,199</u>	<u>319,449</u>	<u>571,648</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Security of Persons and Property	86,182	0	86,182
Public Health Services	9,618	27,183	36,801
Leisure Time Activities	0	15,770	15,770
Community Environment	782	0	782
Transportation	0	67,449	67,449
General Government	67,362	9,910	77,272
Capital Outlay	12,237	81,484	93,721
	<u>176,181</u>	<u>201,796</u>	<u>377,977</u>
Total Disbursements			
Total Receipts Over/(Under) Disbursements	<u>76,018</u>	<u>117,653</u>	<u>193,671</u>
Other Financing Receipts/(Disbursements):			
Transfers-In	24,270	10,364	34,634
Transfers-Out	(10,364)	(24,270)	(34,634)
Other Sources	0	181	181
Other Uses	(15)	(16,049)	(16,064)
	<u>13,891</u>	<u>(29,774)</u>	<u>(15,883)</u>
Total Other Financing Receipts/(Disbursements)			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	89,909	87,879	177,788
Fund Cash Balances January 1	<u>442,523</u>	<u>594,937</u>	<u>1,037,460</u>
Fund Cash Balances, December 31	<u>\$532,432</u>	<u>\$682,816</u>	<u>\$1,215,248</u>
Reserves for Encumbrances, December 31	<u>\$3,839</u>	<u>\$924</u>	<u>\$4,763</u>

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

**VILLAGE OF SOUTH AMHERST
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES
 ALL PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	
Operating Cash Receipts:			
Charges for Services	\$188,829	\$0	\$188,829
Operating Cash Disbursements:			
Personal Services	61,643	0	61,643
Travel Transportation	615	0	615
Contractual Services	98,475	0	98,475
Supplies and Materials	10,584	0	10,584
Capital Outlay	8,711	0	8,711
Total Operating Cash Disbursements	180,028	0	180,028
Operating Income/(Loss)	8,801	0	8,801
Non-Operating Cash Receipts:			
Earnings on Investments	257	113	370
Other Non-Operating Receipts	77	0	77
Total Non-Operating Cash Receipts	334	113	447
Non-Operating Cash Disbursements:			
Other Non-Operating Cash Disbursements	2,404	0	2,404
Total Non-Operating Cash Disbursements	2,404	0	2,404
Net Receipts Over/(Under) Disbursements	6,731	113	6,844
Fund Cash Balances, January 1	20,423	6,651	27,074
Fund Cash Balances, December 31	\$27,154	\$6,764	\$33,918
Reserve for Encumbrances, December 31	\$1,949	\$0	\$1,949

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

**VILLAGE OF SOUTH AMHERST
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$60,021	\$187,836	\$0	\$247,857
Intergovernmental Receipts	115,228	69,708	76,383	261,319
Charges for Services	57,975	37,420	0	95,395
Fines, Licenses, and Permits	25,323	0	0	25,323
Earnings on Investments	12,201	19,336	328	31,865
Miscellaneous	10,773	8,417	0	19,190
	<u>281,521</u>	<u>322,717</u>	<u>76,711</u>	<u>680,949</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	85,971	21,134	0	107,105
Public Health Services	8,505	16,459	0	24,964
Community Environment	1,242	0	0	1,242
Basic Utility Services	0	172	0	172
Transportation	0	74,860	0	74,860
General Government	94,247	9,861	0	104,108
Capital Outlay	0	146,507	90,929	237,436
	<u>189,965</u>	<u>268,993</u>	<u>90,929</u>	<u>549,887</u>
Total Disbursements				
Total Receipts Over/(Under) Disbursements	<u>91,556</u>	<u>53,724</u>	<u>(14,218)</u>	<u>131,062</u>
Other Financing Receipts/(Disbursements):				
Transfers-In	25,170	8,000	0	33,170
Transfers-Out	(8,000)	(25,170)	0	(33,170)
Other Uses	0	(4,843)	0	(4,843)
	<u>17,170</u>	<u>(22,013)</u>	<u>0</u>	<u>(4,843)</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	108,726	31,711	(14,218)	126,219
Fund Cash Balances, January 1 (as Restated See Note 2)	<u>333,797</u>	<u>563,226</u>	<u>14,218</u>	<u>911,241</u>
Fund Cash Balances, December 31	<u>\$442,523</u>	<u>\$594,937</u>	<u>\$0</u>	<u>\$1,037,460</u>
Reserves for Encumbrances, December 31	<u>\$830</u>	<u>\$6,480</u>	<u>\$0</u>	<u>\$7,310</u>

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

**VILLAGE OF SOUTH AMHERST
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES
 ALL PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	
Operating Cash Receipts:			
Charges for Services	\$154,800	\$0	\$154,800
Operating Cash Disbursements:			
Personal Services	66,084	0	66,084
Travel Transportation	637	0	637
Contractual Services	82,392	0	82,392
Supplies and Materials	9,035	0	9,035
Capital Outlay	2,820	0	2,820
Total Operating Cash Disbursements	160,968	0	160,968
Operating Income/(Loss)	(6,168)	0	(6,168)
Non-Operating Cash Receipts:			
Property Tax and Other Local Taxes	2,500	0	2,500
Earnings on Investments	289	121	410
Other Non-Operating Receipts	556	0	556
Total Non-Operating Cash Receipts	3,345	121	3,466
Non-Operating Cash Disbursements:			
Other Non-Operating Cash Disbursements	2,864	0	2,864
Total Non-Operating Cash Disbursements	2,864	0	2,864
Net Receipts Over/(Under) Disbursements	(5,687)	121	(5,566)
Fund Cash Balances, January 1	26,110	6,530	32,640
Fund Cash Balances, December 31	\$20,423	\$6,651	\$27,074
Reserve for Encumbrances, December 31	\$3,913	\$0	\$3,913

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

**VILLAGE OF SOUTH AMHERST
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Village of South Amherst, Lorain County, (the Village) 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 Village is directed by a publicly-elected six-member Council and Mayor. The Village provides general governmental services, including water, recreation, road maintenance, police, fire protection, and emergency medical services.

The Village's management believes these financial statements present all activities for which the Village 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 and money market accounts are valued at cost.

D. Fund Accounting

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village 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 Village had the following significant Special Revenue Funds:

Street Construction, Maintenance and Repair Fund - This fund is used to account for gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing Village streets.

Income Tax Fund - This fund is used to account for income taxes for capital improvements and police and fire protection.

**VILLAGE OF SOUTH AMHERST
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

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 Village had the following significant Capital Project Fund:

Capital Improvement Fund - This fund is used to account for purchases of equipment financed with general operating monies designated by the Village.

4. Enterprise Funds

These funds account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The Village had the following significant Enterprise Fund:

Water Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

5. Fiduciary Funds (Trust Fund)

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

Cemetery Trust - This fund is used to accumulate investment income that is used to fund Cemetery operations.

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 level of control for general fund and the fund level of control for all other funds, and appropriations may not exceed estimated resources. The Members of Council 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.

**VILLAGE OF SOUTH AMHERST
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Encumbrances

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

A summary of 1999 and 1998 budgetary activity appears in Note 4.

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 liabilities under the basis of accounting used by the Village.

2. PRIOR YEAR RESTATEMENT

During 1997, a transfer was made from the Capital Projects Fund to the Special Revenue Fund in error. The 1998 beginning fund balances reflect an adjustment to decrease the Special Revenue Fund and increase the Capital Projects Fund Balance in the amount of \$14,218.

During 1997, the Income Tax Fund was reported as an Expendable Trust Fund. Since income tax expenditures are restricted by Village ordinance for specific purposes, income tax activity was reclassified to a Special Revenue Fund. Adjustments to the beginning cash fund balances were made to increase the Special Revenue Fund and decrease the Expendable Trust Fund balances in the amount of \$462,214.

	Special Revenue	Expendable Trust	Capital Projects
Fund Balance 12-31-997	\$115,230	\$462,214	\$0
Adjustment	(14,218)		14,218
Adjustment	462,214	(462,214)	
Restated Fund Balance 12-31-97	\$563,226	\$0	\$14,218

**VILLAGE OF SOUTH AMHERST
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

3. EQUITY IN POOLED CASH AND INVESTMENTS

The Village 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:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$421,358	\$278,016
Money Market Accounts	302,439	287,473
Certificates of deposit	<u>525,369</u>	<u>499,045</u>
Total deposits	<u>\$1,249,166</u>	<u>\$1,064,534</u>

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

4. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1999 and December 31, 1998 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$279,390	\$276,469	(\$2,921)
Special Revenue	291,312	329,994	38,682
Enterprise	200,000	189,163	(10,837)
Fiduciary	<u>100</u>	<u>113</u>	<u>13</u>
Total	<u>\$770,802</u>	<u>\$795,739</u>	<u>\$24,937</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$213,980	\$190,399	\$23,581
Special Revenue	403,118	243,039	160,079
Enterprise	<u>218,000</u>	<u>184,381</u>	<u>33,619</u>
Total	<u>\$835,098</u>	<u>\$617,819</u>	<u>\$217,279</u>

**VILLAGE OF SOUTH AMHERST
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

4. BUDGETARY ACTIVITY (Continued)

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$266,889	\$306,691	\$39,802
Special Revenue	261,518	330,717	69,199
Capital Projects	76,716	76,711	(5)
Enterprise	200,000	158,145	(41,855)
Fiduciary	100	121	21
Total	\$805,223	\$872,385	\$67,162

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$248,500	\$198,795	\$49,705
Special Revenue	359,820	305,486	54,334
Capital Projects	90,933	90,929	4
Enterprise	188,955	167,745	21,210
Total	\$888,208	\$762,955	\$125,253

5. 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 Village.

Tangible personal property tax is assessed by the property owners, who must file a list of such property with 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 Village.

**VILLAGE OF SOUTH AMHERST
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

6. RETIREMENT SYSTEMS

The Village's full and part-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is 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 1999 and 1998, members of PERS contributed 8.5% of their wages to the PERS. The Village contributed an amount equal to 13.55% of their gross salaries. The Village has paid all contributions required through December 31, 1999.

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

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

The Village also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

8. RELATED PARTY TRANSACTIONS

A Village Council Member's sons own a service station from which the Village acquired automobile parts and had Village vehicles serviced for the two year period. The Village paid \$1,701 for automobile parts and service.



**STATE OF OHIO
OFFICE OF THE AUDITOR**

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

Village of South Amherst
Lorain County
103 West Main Street
South Amherst, Ohio 44001

To Members of Council:

We have audited the financial statements of Village of South Amherst, Lorain County, Ohio, (the Village) as of and for the years ended December 31, 1999, and December 31, 1998, and have issued our report thereon dated April 24, 2000, wherein the Village modified their accounting treatment for income tax activity during 1998. We conducted our audits in accordance with generally accepted auditing standards 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 Village'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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instance of noncompliance that we have reported to management of the Village in a separate letter dated April 24, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village'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 Village in a separate letter dated April 24, 2000.

This report is intended for the information and use of management and the Members of Council, 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", with a large, stylized loop at the end.

Jim Petro
Auditor of State

April 24, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF SOUTH AMHERST

LORAIN 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 6, 2000**