



**MONROE COUNTY PARK COMMISSION  
MONROE COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**MONROE COUNTY PARK COMMISSION  
MONROE COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Monroe County Park Commission  
Monroe County  
105 West Court Street  
Woodsfield, Ohio 43793

To the Board of Commissioners:

We have audited the accompanying financial statements of the Monroe County Park Commission, Monroe County, Ohio (the Commission), as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Commission'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 Commission 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 Monroe County Park Commission, Monroe 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 2, 2001, on our consideration of the Commission'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 Park Commissioners 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 2, 2001

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**MONROE COUNTY PARK COMMISSION  
MONROE COUNTY**

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

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
General Property Tax - Real Estate	\$63,796	\$0	\$1,815	\$65,611
Tangible Personal Property Tax	28,060			28,060
Trailer Tax	784			784
Rollback and Homestead	7,875			7,875
National Forest	225			225
Grants	20,000			20,000
Investment Income	518			518
Fees	9,445			9,445
Sales	4,637			4,637
Other Receipts	1,626			1,626
<b>Total Cash Receipts</b>	<u>136,966</u>	<u>0</u>	<u>1,815</u>	<u>138,781</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries - Employees	38,602			38,602
Salaries - Withholdings	13,558			13,558
Operation and Maintenance	51,704			51,704
Equipment	939			939
Debt:				
Payment of Principal			1,669	1,669
Payment of Interest			3,044	3,044
Other	9,696			9,696
<b>Total Cash Disbursements</b>	<u>114,499</u>	<u>0</u>	<u>4,713</u>	<u>119,212</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>22,467</u>	<u>0</u>	<u>(2,898)</u>	<u>19,569</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In			1,813	1,813
Transfers-Out	(1,813)			(1,813)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(1,813)</u>	<u>0</u>	<u>1,813</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>20,654</u>	<u>0</u>	<u>(1,085)</u>	<u>19,569</u>
<b>Fund Cash Balances, January 1</b>	<u>25,606</u>	<u>23</u>	<u>2,177</u>	<u>27,806</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$46,260</b></u>	<u><b>\$23</b></u>	<u><b>\$1,092</b></u>	<u><b>\$47,375</b></u>
<b>Reserve for Encumbrances, December 31</b>	<u><b>\$489</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$489</b></u>

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

**MONROE COUNTY PARK COMMISSION  
MONROE COUNTY**

**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>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
General Property Tax - Real Estate	\$63,901	\$0	\$2,246	\$66,147
Tangible Personal Property Tax	32,187			32,187
Trailer Tax	897			897
Rollback and Homestead	8,297			8,297
Grants		21,721		21,721
Investment Income	71	321		392
Fees	11,141			11,141
Sales	6,528			6,528
Other Receipts	7,834			7,834
	<u>130,856</u>	<u>22,042</u>	<u>2,246</u>	<u>155,144</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries - Employees	36,049			36,049
Salaries - Withholdings	15,031			15,031
Operation and Maintenance	49,311			49,311
Auditor and Treasurer Fees	3,053		71	3,124
Equipment	1,241			1,241
Capital Outlay		21,866		21,866
Debt:				
Payment of Principal		21,721	1,210	22,931
Payment of Interest		480	3,138	3,618
Other	17,172			17,172
	<u>121,857</u>	<u>44,067</u>	<u>4,419</u>	<u>170,343</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>8,999</u>	<u>(22,025)</u>	<u>(2,173)</u>	<u>(15,199)</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Proceeds from Debt:				
Proceeds of Loans		11,906		11,906
Transfers-In	3,274	3,326	4,350	10,950
Transfers-Out	(7,676)	(3,274)		(10,950)
	<u>(4,402)</u>	<u>11,958</u>	<u>4,350</u>	<u>11,906</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	4,597	(10,067)	2,177	(3,293)
Fund Cash Balances, January 1	<u>21,009</u>	<u>10,090</u>	<u>0</u>	<u>31,099</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$25,606</u></b>	<b><u>\$23</u></b>	<b><u>\$2,177</u></b>	<b><u>\$27,806</u></b>
Reserve for Encumbrances, December 31	<u>\$4,306</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,306</u>

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



**MONROE COUNTY PARK COMMISSION  
MONROE COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Monroe County Park Commission, Monroe County, (the Commission) 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 Commission is directed by a three-member Board of Commissioners appointed by the probate judge of Monroe County. The Commission acquires lands for conversion into forest reserves and for the conservation of the natural resources, including streams, lakes, submerged lands and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of same as the Board deems conducive to the general welfare.

The Commission's management believes these financial statements present all activities for which the Commission 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**

In accordance with Ohio Revised Code, the Commission's cash is held and invested by the Monroe County Treasurer, who acts as custodian for the Commission's monies. The Commission's assets are held in the County's cash and investment pool, and are valued at the Treasurer's reported carrying amount.

**D. Fund Accounting**

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

Nature Works Grant - This fund received grant money and loan proceeds for improvements to the parks.

**MONROE COUNTY PARK COMMISSION  
MONROE 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 Funds**

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

Park Bond Retirement Fund - This fund receives tax monies and transfers in from the General Fund to pay for principal and interest payments associated with the Commission's debt.

**E. Budgetary Process**

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

**1. Changes in Laws and Regulations**

Ohio Attorney General Opinion No. 1999-020 states that all taxing units, regardless of whether taxes are levied or bonds are issued, are subject to the requirements of Ohio Revised Code Chapter 5705. Before the issuance of the 1999 Attorney General Opinion, a prior opinion of the Attorney General reasoned that compliance with the requirements of Ohio Revised Code Chapter 5705 was necessary only for taxing units that actually levied a tax against the property within the Commission or issued bonds constituting a charge against the property of the Commission. As a result, taxing units that did not levy taxes or issue bonds were not subject to complying with the requirements of Ohio Revised Code Chapter 5705. Based on the conclusion set forth within the Attorney General's Opinion, the budgetary requirements of Chapter 5705 will apply to the Commission commencing with fiscal year 2000. The Commission did not consider the Ohio Attorney General's Opinion during the period under audit.

**2. Budget**

On or about May 1 of each year, the Monroe County Auditor sends a departmental budget form to the Commission for the succeeding calendar year. The Commission's Fiscal Officer completes the departmental budget form containing information of the expenditures for the prior year, appropriations for the current year and the request for the next year. A personal service schedule accompanies the departmental budget and it reflects each person's name, present rate of pay, rate of pay for the next year and the amount requested for the next year. Also, an estimate of anticipated revenue is filed with the departmental budget. The Commission reviews the forms and they are filed with the County Commissioners by June 1. This information is then combined with other departmental budgets and the Monroe County subdivision budget is prepared. The budget of estimated cash receipts and disbursements is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

**MONROE COUNTY PARK COMMISSION  
MONROE COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process (Continued)**

**3. 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.

**4. 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 Commission 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.

**5. Encumbrances**

The Ohio Revised Code requires the Commission to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Commission did not encumber all commitments required by Ohio law in 2000.

A summary of 2000 and 1999 budgetary activity appears in Note 2.

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as capital outlay 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 cash basis of accounting used by the Commission.

**2. BUDGETARY ACTIVITY**

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$136,767	\$136,966	\$199
Debt Service	3,628	3,628	0
Total	\$140,395	\$140,594	\$199

**MONROE COUNTY PARK COMMISSION  
MONROE COUNTY**

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

**2. BUDGETARY ACTIVITY (Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$116,801	(\$116,801)
Debt Service	0	4,713	(4,713)
Total	\$0	\$121,514	(\$121,514)

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$133,823	\$134,130	\$307
Special Revenue	37,274	37,274	0
Debt Service	6,596	6,596	0
Total	\$177,693	\$178,000	\$307

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$154,422	\$133,839	\$20,583
Special Revenue	47,364	47,341	23
Debt Service	6,596	4,419	2,177
Total	\$208,382	\$185,599	\$22,783

In 2000, the Commission did not adopt an annual appropriation resolution, thus causing expenditures plus encumbrances to exceed appropriations for all funds.

**3. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Monroe County Commissioners on behalf of the Park Commission. 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. 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.

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.

**MONROE COUNTY PARK COMMISSION  
MONROE COUNTY**

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

**3. PROPERTY TAX (Continued)**

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Commission.

**4. DEBT**

Debt outstanding at December 31, 2000, was as follows:

	Principal	Interest Rate
Commercial Bank Loan	\$41,746	7.20%

The Commission obtained a commercial bank loan on July 30, 1997, in the amount of \$46,000 at 7.20% for a term of twenty years to acquire an office building. Interest and principal payments are due monthly to Woodsfield Savings Bank. The commercial bank loan is collateralized by the taxing authority of the Commission.

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

Year ending December 31:	Loan
2001	\$4,348
2002	4,348
2003	4,348
2004	4,348
2005	4,348
Subsequent	50,002
Total	\$71,742

**5. RETIREMENT SYSTEM**

The Commission's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Commission contributed an amount equal to 13.55% of participants' gross salaries through June 30, 2000. For the period July 1, 2000 through December 31, 2000, PERS temporarily reduced the employer's contribution rate to 8.13% of participants' gross salaries. The Commission has paid all contributions required through December 31, 2000.

**MONROE COUNTY PARK COMMISSION  
MONROE COUNTY**

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

**6. RISK MANAGEMENT**

The Commission has obtained commercial insurance for the following risks:

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



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

Monroe County Park Commission  
Monroe County  
105 West Court Street  
Woodsfield, Ohio 43793

To the Board of Commissioners:

We have audited the accompanying financial statements of the Monroe County Park Commission, Monroe County, Ohio (the Commission ), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated August 2, 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 Commission'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 2000-61056-001 through 2000-61056-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Commission in a separate letter dated August 2, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Commission'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 Commission in a separate letter dated August 2, 2001.

This report is intended for the information and use of management, and the Board of Park Commissioners, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

August 2, 2001



**MONROE COUNTY PARK COMMISSION  
MONROE COUNTY**

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

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2000-61056-001**

**Noncompliance Citation**

Ohio Rev. Code § 5705.38 states that, on or about the first day of each year, the taxing authority of each subdivision or other taxing unit shall pass an appropriation measure. The subdivision may pass a temporary appropriation for meeting ordinary expenses of the taxing unit until not later than the first day of April of the current year, and the appropriations made therein shall be chargeable to the appropriations in the annual appropriation measure for that fiscal year.

The Commission did not adopt an appropriation measure in 2000.

We recommend a temporary or permanent appropriation measure be adopted at the organizational meeting each year by the Board of Park Commissioners to allow the Commission to expend monies for the fiscal year.

**FINDING NUMBER 2000-61056-002**

**Noncompliance Citation**

Ohio Rev. Code § 5705.41(D) states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

Since the Commission did not adopt an appropriation measure for the year ending December 31, 2000, expenditures incurred could not be certified as to the availability of funds.

We recommend the Commission adopt an annual appropriation measure so that all expenditures can be certified as to the availability of funds.

**FINDING NUMBER 2000-61056-003**

**Noncompliance Citation**

Ohio Rev. Code § 5705.41(B) prohibits a subdivision from making an expenditure unless it has been properly appropriated.

The Commission had expenditures which exceed appropriations at the legal level of control within all funds for 2000, which was attributed to the Commission not adopting an appropriation resolution.

The Commission should adopt a temporary or annual appropriation resolution near the start of the fiscal year to ensure compliance with the Ohio Revised Code. Once adopted, the Director should deny payment requests exceeding appropriations. The Director may request the Board of Park Commissioners to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**MONROE COUNTY PARK COMMISSION**

**MONROE 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  
AUGUST 30, 2001**