AUDITOR O

PLAIN TOWNSHIP STARK COUNTY

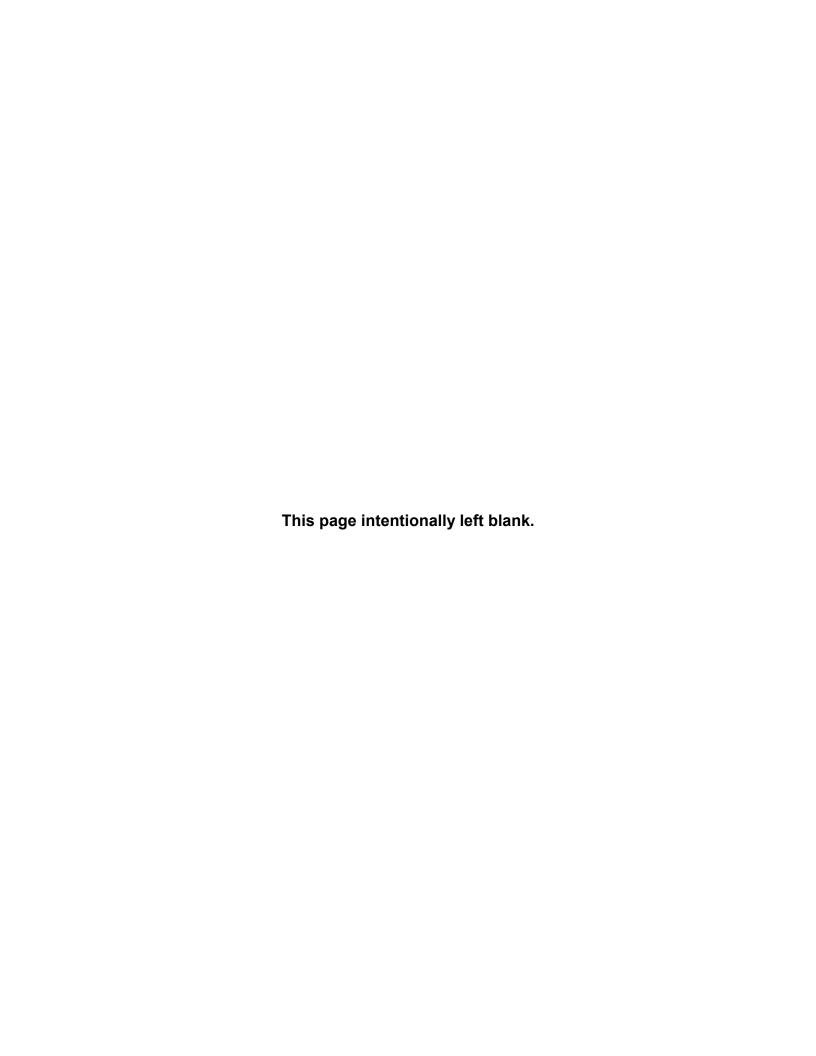
REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



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REPORT OF INDEPENDENT ACCOUNTANTS

Plain Township Stark County 2600 Easton Street NE North Canton, Ohio 44721

To the Board of Trustees:

We have audited the accompanying financial statements of Plain Township, Stark County, (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 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 audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits 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 the Township 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 May 30, 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 audits.

This report is intended solely for the information and use of the audit committee, 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

May 30, 2001

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

	Governmental Fund Types			Fiduciary Fund Type		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Totals (Memorandum Only)
Cash Receipts:						
Local Taxes	\$315,119	\$3,873,340	\$0	\$207,766	\$0	\$4,396,225
Intergovernmental Special Assessments	1,583,898	618,879 23,342		315,684		2,518,461 23,342
Licenses, Permits, and Fees		23,342				23,342
Fines, Forfeitures, and Penalties	39.247	222,302				39.247
Interest	208,751	2,204		40,235		251,190
Other	96,014	177,256				273,270
Total Cash Receipts	2,243,029	4,917,383	0	563,685	0	7,724,097
Cash Disbursements:						
Current:	4 700 047	50.000				4 040 500
General Government Public Safety	1,788,347 56,642	58,233 2,943,527				1,846,580 3,000,169
Public Works	950	2,943,527 1.896.479		11,967		1,909,396
Health	127,895	1,090,479		11,907		127,920
Human Services	8,860	20				8,860
Conservation - Recreation	2,222	114,664				114,664
Debt Service:		,				,
Redemption of Principal			360,000	209,000		569,000
Interest and Fiscal Charges			75,582	19,655		95,237
Capital Outlay	207,747	455,302		459,119		1,122,168
Total Cash Disbursements	2,190,441	5,468,230	435,582	699,741	0	8,793,994
Total Cash Receipts Over/(Under) Cash Disbursements	52,588	(550,847)	(435,582)	(136,056)	0	(1,069,897)
Other Financing Receipts/(Disbursements):						
Transfers-In		9,322	435,582	237,000		681,904
Transfers-Out	(681,904)					(681,904)
Other Sources	9,766					9,766
Total Other Financing Receipts/(Disbursements)	(672,138)	9,322	435,582	237,000	0	9,766
Excess of Cash Receipts and Other Financing						
Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(619,550)	(541,525)		100,944		(1,060,131)
Fund Cash Balances, January 1	1,551,930	1,358,961		329,024	2,101	3,242,016
Fund Cash Balances, December 31	\$932,380	\$817,436	\$0	\$429,968	\$2,101	\$2,181,885
Reserves for Encumbrances, December 31	\$292,234	\$83,654	\$0	\$308,920	\$0	\$684,808

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE AND AGENCY FUND FOR THE YEAR ENDED DECEMBER 31, 2000

	Proprietary Fund Type	Fiduciary Fund Type	
	Internal Service	Agency	Totals (Memorandum Only)
Operating Cash Receipts: Charges for Services Miscellaneous	\$418,687 1,504	\$0	\$418,687 1,504
Total Operating Cash Receipts	420,191	0	420,191
Operating Cash Disbursements: Contractual Services	409,980		409,980
Operating Income	10,211	0	10,211
Non-Operating Cash Receipts: Miscellaneous		24,225	24,225
Non-Operating Cash Disbursements: Miscellaneous		74,196	74,196
Excess of Receipts Over/(Under) Disbursements	10,211	(49,971)	(39,760)
Fund Cash Balances, January 1	3,010	57,588	60,598
Fund Cash Balances, December 31	\$13,221	\$7,617	\$20,838
Reserves for Encumbrances, December 31	\$2,502	\$200	\$2,702

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND FOR THE YEAR ENDED DECEMBER 31, 1999

	Governmental Fund Types		Fiduciary Fund Type		
	General	Special Revenue	Capital Projects	Expendable Trust	Totals (Memorandum Only)
Cash Receipts:					
Local Taxes	\$295,048	\$3,747,637	\$280,491	\$0	\$4,323,176
Intergovernmental	1,423,574	615,415			2,038,989
Special Assessments Licenses, Permits, and Fees		19,995 169,729			19,995 169,729
Fines, Forfeitures, and Penalties	60,508	109,729			60,508
Interest	171,416	2,214	44,462		218,092
Other	102,985	80,003			182,988
Total Cash Receipts	2,053,531	4,634,993	324,953	0	7,013,477
Cash Disbursements:					
Current:	1 270 110	FC 070			4 405 040
General Government Public Safety	1,379,146 52,049	56,673 2,926,863			1,435,819 2,978,912
Public Works	842	1,721,258			1,722,100
Health	125,339	25			125,364
Human Services	6,425	0			6,425
Conservation - Recreation	8,182	17,405			25,587
Debt Service:					
Redemption of Principal		40,000	249,000		289,000
Interest and Fiscal Charges		21,834	9,832		31,666
Capital Outlay	2,115,149	871,873	258,182		3,245,204
Total Cash Disbursements	3,687,132	5,655,931	517,014	0	9,860,077
Total Cash Receipts Over/(Under) Cash Disbursements	(1,633,601)	(1,020,938)	(192,061)	0	(2,846,600)
Other Financing Receipts/(Disbursements):					
Proceeds of Notes	1,800,000				1,800,000
Transfers-In		26,500	325,000		351,500
Transfers-Out	(351,500)				(351,500)
Other Sources	150				150_
Total Other Financing Receipts/(Disbursements)	1,448,650	26,500	325,000	0	1,800,150
Excess of Cash Receipts and Other Financing					
Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(184,951)	(994,438)	132,939		(1,046,450)
Fund Cash Balances, January 1	1,736,881	2,353,399	196,085	2,101	4,288,466
•					
Fund Cash Balances, December 31	<u>\$1,551,930</u>	\$1,358,961	\$329,024	\$2,101	\$3,242,016
Reserves for Encumbrances, December 31	<u>\$111,134</u>	\$449,336	\$0	\$0	\$560,470

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE AND AGENCY FUND FOR THE YEAR ENDED DECEMBER 31, 1999

	Proprietary Fund Type	Fiduciary Fund Type	
	Internal Service	Agency	Totals (Memorandum Only)
Operating Cash Receipts: Charges for Services	\$289,616	\$0	\$289,616
Operating Cash Disbursements:			
Contractual Services	353,858		353,858
Operating (Loss)	(64,242)	0	(64,242)
Non-Operating Cash Receipts: Miscellaneous		75,633	75,633
Non-Operating Cash Disbursements: Miscellaneous		42,459	42,459
Excess of Receipts Over/(Under) Disbursements	(64,242)	33,174	(31,068)
Fund Cash Balances, January 1	67,252	24,414	91,666
Fund Cash Balances, December 31	\$3,010	\$57,588	\$60,598
Reserves for Encumbrances, December 31	<u>\$0</u>	\$50,296	\$50,296

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2000 AND 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Plain Township, Stark 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 medical services. The Township contracts with the Stark County Sheriff's Department security for persons and property.

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. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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 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 voted millage and permit fees for the constructing, maintaining and repairing of Township roads and bridges.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Fire District Fund - This fund receives voted millage, donations and fees to provide and maintain fire fighting equipment, buildings, sites and services for operation of the Township Fire Department.

Police District Fund - This fund receives millage from voted tax levies to provide security for persons and property located within the Township

Road District Fund - This fund receives millage from voted tax levies to maintain, resurface and otherwise repair streets, roads and bridges located within the Township.

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 Funds:

General Bond Retirement Fund - This fund is used to repay debt obligations.

4. Capital Projects Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township had the following significant capital project funds:

Building Improvement Note Fund - This fund uses proceeds received from the issuance of building improvement notes to construct additions and to otherwise renovate the Township service garage and salt storage building.

Public Works Projects Fund - This fund receives monies from transfers the General Fund, the State of Ohio and other grants for capital improvements of roads and storm sewers located within the Township.

5. Internal Service Fund

This fund is maintained in order to provide services to other Township funds or departments on a quasi-external basis. The Internal Service Fund is maintained on a cost-reimbursement basis.

Medical Insurance Fund - This fund receives monies from other funds for COBRA payments and medical insurance premiums for the purpose of providing health insurance benefits for Township employees under the Township's self-insurance program.

6. Fiduciary Fund (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:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

6. Fiduciary Funds (Trust and Agency Funds)

Expendable Trust - Parks and Recreation - This fund receives donations to be used in the development of the Township Park as specified by the donor.

Agency Fund - Deposits - These funds receive deposits relating to buildings, contracts and insurance proceeds which will be refunded at a later date.

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. 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.

3. Encumbrances

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

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.

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 Township.

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

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:

	<u>2000</u>	<u>1999</u>
Demand deposits Certificates of deposit	\$136,881 1,962,288	\$21,599 3,152,790
Total deposits	2,099,169	3,174,389
STAR Ohio	103,554	128,225
Total deposits and investments	\$2,202,723	\$3,302,614

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

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

2000 Budgeted vs. Actual Receipts

		Budgeted	Actual	
Fund Type		Receipts	Receipts	Variance
General Special Revenue Debt Service Capital Projects Internal Service Fiduciary		\$2,186,825 4,928,575 435,582 800,438 420,191 30,000	\$2,252,795 4,926,705 435,582 800,685 420,191 24,225	\$65,970 (1,870) 0 247 0 (5,775)
	Total	\$8,801,611	\$8,860,183	\$58,572

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

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs.	Actual Budgetar	y Basis Ex	penditures

		Appropriation	Budgetary	
Fund Type		Authority	Expenditures	Variance
General Special Revenue Debt Service Capital Projects Internal Service Fiduciary		\$3,627,624 5,838,229 435,582 1,129,429 423,202 39,393	\$3,164,579 5,551,884 435,582 1,008,661 412,482 74,396	\$463,045 286,345 0 120,768 10,720 (35,003)
	Total	\$11,493,459	\$10,647,584	\$845,875

1999 Budgeted vs. Actual Receipts

		Budgeted	Actual	
Fund Type		Receipts	Receipts	Variance
General		\$3,488,412	\$3,853,681	\$365,269
Special Revenue		4,655,072	4,661,493	6,421
Capital Projects		649,953	649,953	0
Internal Service		289,616	289,616	0
Fiduciary		75,633	75,633	0
	Total	\$9,158,686	\$9,530,376	\$371,690

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type		Appropriation Authority	Budgetary Expenditures	Variance
General Special Revenue Capital Projects Internal Service Fiduciary		\$5,069,268 6,630,083 650,903 356,867 81,776	\$4,149,766 6,105,267 517,014 353,858 42,459	\$919,502 524,816 133,889 3,009 39,317
	Total	\$12,788,897	\$11,168,364	\$1,620,533

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the 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.

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

4. PROPERTY TAX (Continued)

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. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Real Estate Acquisition Bonds, Series 1999 Building Improvement Notes, Series 1998	\$1,440,000 250,000	4.42% 4.21%
Total	\$1,690,000	

The Township previously issued building improvement notes for the purpose of constructing additions to and otherwise renovate and improve the Township's service garage and salt storage facility. These notes will be repaid during 2001. During 1999, the Township issued a real estate acquisition bond for the purpose of acquiring an existing building and its approximately 1.52 acre site, together with an adjacent approximately 39.20 acre site, for Township recreational purposes.

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

	Real Estate	Building	
Year ending	Acquisition	Improvement	
December 31:	Bonds	Notes	
2001	\$419,670	\$260,525	
2002	403,758	0	
2003	387,846	0	
2004	371,934	0	
Total	\$1,583,208	\$260,525	

6. RETIREMENT SYSTEMS

The Township's certified Fire Fighters belong to the Police and Firemen's Disability and Pension Fund (PFDPF). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

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

6. RETIREMENT SYSTEMS (Continued)

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, members of PFDPF contributed 10% of their wages to the PFDPF. The Township contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their gross salaries. For 2000 and 1999, the Township contributed an amount equal to 10.84% and 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 2000. The Township also have employees who are paid as volunteer fire fighters. These employees pay into Social Security for retirement.

7. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Commercial inland marine
- General liability
- Public officials' liability
- Employers liability

The Township also provides health insurance and dental and vision coverage to full-time employees through Aultcare, Inc.

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

Plain Township Stark County 2600 Easton Street NE North Canton, Ohio 44721

To the Board of Trustees:

We have audited the accompanying financial statements of Plain Township, Stark County, (the Township) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated May 30, 2001. 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 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 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 instances of noncompliance that we have reported to the management of the Township in a separate letter dated May 30, 2001.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered 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 May 30, 2001.

Plain Township Stark 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 the audit committee, management, and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro Auditor of State

May 30, 2001



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PLAIN TOWNSHIP

STARK 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.

CLERK OF THE BUREAU

Susan Babbitt

CERTIFIED JULY 3, 2001