



**VILLAGE OF SAVANNAH
ASHLAND COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2001-2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF SAVANNAH
ASHLAND COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Savannah
Ashland County
P.O. Box 164
Savannah, Ohio 44874

To the Village Council:

We have audited the accompanying financial statements of the Village of Savannah, Ashland County, Ohio, (the Village) as of and for the years ended December 31, 2001 and 2000. 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 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 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 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 as of December 31, 2001 and 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2002, 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. 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 management, Village 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.

Jim Petro
Auditor of State

February 28, 2002

**VILLAGE OF SAVANNAH
ASHLAND COUNTY**

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

	<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	\$4,768			\$4,768
Intergovernmental	54,214	\$24,325	\$21,617	100,156
Fines, Licenses, and Permits	230			230
Earnings on Investments	2,279	168		2,447
Miscellaneous	16,524			16,524
Total Cash Receipts	<u>78,015</u>	<u>24,493</u>	<u>21,617</u>	<u>124,125</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	6,101			6,101
Public Health Services	164			164
Leisure Time Activities	623			623
Community Environment	260			260
Basic Utility Services	1,234			1,234
Transportation	20	33,333		33,353
General Government	36,490			36,490
Capital Outlay			21,617	21,617
Total Cash Disbursements	<u>44,892</u>	<u>33,333</u>	<u>21,617</u>	<u>99,842</u>
Total Cash Receipts Over/(Under) Cash Disbursements	33,123	(8,840)	0	24,283
Fund Cash Balances, January 1	64,648	12,358	0	77,006
Fund Cash Balances, December 31	<u>\$97,771</u>	<u>\$3,518</u>	<u>\$0</u>	<u>\$101,289</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**VILLAGE OF SAVANNAH
ASHLAND 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>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$5,126		\$5,126
Intergovernmental	39,661	\$11,126	50,787
Fines, Licenses, and Permits	240		240
Earnings on Investments	1,783	277	2,060
Miscellaneous	1,159	236	1,395
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	47,969	11,639	59,608
Cash Disbursements:			
Current:			
Security of Persons and Property	5,921		5,921
Leisure Time Activities	730		730
Community Environment	217		217
Basic Utility Services	1,507		1,507
Transportation	53	6,612	6,665
General Government	21,983		21,983
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	30,411	6,612	37,023
Total Cash Receipts Over Cash Disbursements	17,558	5,027	22,585
Fund Cash Balances, January 1	47,090	7,331	54,421
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$64,648	\$12,358	\$77,006
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Reserves for Encumbrances, December 31	\$0	\$0	\$0

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

**VILLAGE OF SAVANNAH
ASHLAND COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ENTERPRISE FUNDS
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

	<u>2001</u>	<u>2000</u>
Operating Cash Receipts:		
Charges for Services	\$64,434	\$63,614
Miscellaneous	<u>600</u>	<u>1,403</u>
Total Operating Cash Receipts	<u>65,034</u>	<u>65,017</u>
Operating Cash Disbursements:		
Personal Services	8,642	7,351
Contractual Services	502	5,811
Supplies and Materials	3,976	906
Capital Outlay	<u> </u>	<u>6,095</u>
Total Operating Cash Disbursements	<u>13,120</u>	<u>20,163</u>
Operating Income	<u>51,914</u>	<u>44,854</u>
Non-Operating Cash Receipts/(Disbursements):		
Earnings on Investments	2,042	2,116
Debt Service	(47,057)	(47,367)
Other Non-Operating Cash Disbursements	<u>(1,747)</u>	<u>(624)</u>
Total Non-Operating Cash Receipts/(Disbursements)	<u>(46,762)</u>	<u>(45,875)</u>
Net Cash Receipts Over/(Under) Cash Disbursements	5,152	(1,021)
Fund Cash Balances, January 1	<u>64,721</u>	<u>65,742</u>
Fund Cash Balances, December 31	<u><u>\$69,873</u></u>	<u><u>\$64,721</u></u>
Reserves for Encumbrances, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

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**VILLAGE OF SAVANNAH
ASHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Savannah, Ashland County, Ohio, (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. The Village provides general governmental services, including road and bridge maintenance, and sewer utilities.

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

The certificate of deposit is valued at cost.

D. Fund Accounting

The Village uses fund accounting to segregate cash that is 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 Fund:

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

**VILLAGE OF SAVANNAH
ASHLAND COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Capital Projects Fund

This fund is 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 Projects Fund:

Issue 2 Fund - This fund is used to account for projects financed with State Issue 2 monies in the Village.

4. Enterprise Funds

These funds are used to 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:

Sewer Fund - This fund receives charges for services from residents to cover the cost of providing sewer service.

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 Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and re-appropriated in the subsequent year. The Village did not encumber all commitments required by Ohio law.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**VILLAGE OF SAVANNAH
ASHLAND COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

2. EQUITY IN POOLED CASH

The Village maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash at December 31 was as follows:

	<u>2001</u>	<u>2000</u>
Deposits:		
Demand deposits	\$166,162	\$136,727
Certificate of deposit	<u>5,000</u>	<u>5,000</u>
Total deposits	<u>\$171,162</u>	<u>\$141,727</u>

Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by securities specifically pledged by the financial institution to the Village

3. BUDGETARY ACTIVITY

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

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 46,896	\$ 78,015	\$ 31,119
Special Revenue	20,473	24,493	4,020
Capital Projects	0	21,617	21,617
Enterprise	<u>61,423</u>	<u>67,076</u>	<u>5,653</u>
Total	<u>\$ 128,792</u>	<u>\$ 191,201</u>	<u>\$ 62,409</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 110,685	\$ 44,892	\$ 65,793
Special Revenue	23,795	33,333	(9,538)
Capital Projects	0	21,617	(21,617)
Enterprise	<u>126,069</u>	<u>61,924</u>	<u>64,145</u>
Total	<u>\$ 260,549</u>	<u>\$ 161,766</u>	<u>\$ 98,783</u>

**VILLAGE OF SAVANNAH
ASHLAND COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 43,187	\$ 47,969	\$ 4,782
Special Revenue	12,125	11,639	(486)
Enterprise	<u>64,908</u>	<u>67,133</u>	<u>2,225</u>
Total	<u>\$ 120,220</u>	<u>\$ 126,741</u>	<u>\$ 6,521</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 89,182	\$ 30,411	\$ 58,771
Special Revenue	19,458	6,612	12,846
Enterprise	<u>132,214</u>	<u>68,154</u>	<u>64,060</u>
Total	<u>\$ 240,854</u>	<u>\$ 105,177</u>	<u>\$ 135,677</u>

- Contrary to Ohio Rev. Code Section 5705.41 (D), the Village did not certify the availability of funds for certain expenditures during 2001 and 2000.

4. PROPERTY TAX

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

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 Village.

**VILLAGE OF SAVANNAH
ASHLAND COUNTY**

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

5. DEBT

Debt outstanding at December 31, 2001, was as follows:

	Principal	Interest Rate
OPWC Bonds	\$ 121,576	0.00%
Series 1995 A Bonds	163,000	5.25%
Series 1995 A Bonds	349,000	5.13%
Total	\$ 633,576	

The \$214,545 Ohio Public Works Commissions (OPWC) Bonds issued in 1995 were for the construction of sewer facilities. Semi-annual installments of \$7,152 are due through 2010, bearing no interest. The bond is collateralized by sewer receipts. The Village has agreed to set sewer rates sufficient to cover the debt service requirements.

The \$170,000 Sewerage System Mortgage Revenue Bond, Series 1995A, issued in 1995 was for the purpose of paying the cost of establishing a municipal sewerage system. Annual installments vary with the bond being due in 2035, bearing 5.25% interest. The bond is collateralized by sewer receipts. The Village has agreed to set sewer rates sufficient to cover the debt service requirements.

The \$364,000 Sewerage System Mortgage Revenue Bond, Series 1995A, issued in 1995 was for the purpose of paying the cost of establishing a municipal sewerage system. Annual installments vary with the bond being due in 2035, bearing 5.13% interest. The bond is collateralized by sewer receipts. The Village has agreed to set sewer rates sufficient to cover the debt service requirements.

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

Year Ending December 31:	OPWC Bonds	Series 1995 A Bonds, 5.25%	Series 1995 A Bonds, 5.13%
2002	\$ 14,303	\$ 10,558	\$ 21,886
2003	14,303	10,453	21,681
2004	14,303	10,348	21,476
2005	14,303	10,243	22,271
2006	14,303	10,138	22,015
2007 - 2011	50,061	51,955	109,078
2012 - 2016	0	52,123	109,980
2017 - 2021	0	52,135	109,474
2022 - 2026	0	51,730	109,251
2027 - 2031	0	52,435	109,185
2032 - 2035	0	40,883	88,250
Total	\$ 121,576	\$ 353,001	\$ 744,547

**VILLAGE OF SAVANNAH
ASHLAND COUNTY**

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

6. RETIREMENT SYSTEM

Members of Village Council, the Village Clerk/Treasurer, and other employees of the Village belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plans provide retirement benefits, including post retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2001 and 2000, PERS members contributed 8.5% of their gross wages. The Village contributed an amount equal to 13.55% of PERS participants' gross wages for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Village has paid all contributions required through December 31, 2001.

7. RISK MANAGEMENT

The Village belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.



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

Village of Savannah
Ashland County
P.O. Box 164
Savannah, Ohio 44874

To the Village Council:

We have audited the accompanying financial statements of the Village of Savannah, Ashland County, Ohio, (the Village) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated February 28, 2002. We conducted our audits 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 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2001-30503-001.

We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated February 28, 2002.

Internal Control Over Financial Reporting

In planning and performing our audits, 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 certain 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 February 28, 2002.

Village of Savannah
Richland 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 Village Council, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

February 28, 2002

**VILLAGE OF SAVANNAH
ASHLAND COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

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

Finding Number	2001-30503-001
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Ohio Rev. Code Section 5705.41 (D), provides that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation 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. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

This section also provides for two exceptions to the above requirements:

1. Then and Now Certificates - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Village Council may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.
2. If the amount involved is less than \$1,000, the Clerk-Treasurer may authorize payment through a Then and Now Certificate without affirmation of the Village Council, if such expenditure is otherwise valid.

During the audit period, 42% of the expenditures tested were not certified by the Clerk-Treasurer prior to incurring the obligation. It was also found that neither of the two exceptions above were utilized for the items found to be in non-compliance. In addition, certification for three transactions could not be located.

The Village should certify the availability of funds for all expenditures prior to incurring them. In addition, the Village should implement the use of Then and Now certificates and Blanket Certificates as further permitted by Ohio Rev. Code Section 5705.41. However, such blanket certifications should only be used for recurring and reasonably predictable matters.



STATE OF OHIO
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JIM PETRO, AUDITOR OF STATE

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VILLAGE OF SAVANNAH

ASHLAND 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
APRIL 9, 2002**