



**VILLAGE OF WELLINGTON  
LORAIN COUNTY**

**REGULAR AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



**JIM PETRO  
AUDITOR OF STATE**

STATE OF OHIO



**Village of Wellington  
Lorain County  
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December 31, 2000**

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**Report of Independent Accountants**

Village of Wellington  
Lorain County  
115 Willard Memorial Square  
Wellington, Ohio 44090

Village Council and  
Board of Public Affairs

We have audited the accompanying financial statements of the Village of Wellington, Lorain County, Ohio, (Village) as of and for the year ended December 31, 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 audit.

We conducted our audit 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 audit provides a reasonable basis for our opinion.

As described 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 Wellington, Lorain County, Ohio, as of December 31, 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 March 26, 2001 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 audit.

This report is intended solely for the information and use of management, Village Council, the Board of Public Affairs and other officials authorized to receive this report under Section 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

March 26, 2001

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**Village of Wellington  
Lorain 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**

	Governmental Fund Types				(Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Total
<b>Receipts:</b>					
Local Taxes	\$833,597	\$266,847	\$0	\$0	\$1,100,444
Intergovernmental	680,801	143,168	0	528,566	1,352,535
Special Assessments	0	0	101,797	0	101,797
Charges for Services	76,535	18,044	0	23,462	118,041
Fines, Licenses, and Permits	90,862	0	0	0	90,862
Interest	233,669	16,396	0	0	250,065
Miscellaneous	71,602	57	0	48,812	120,471
<b>Total Receipts</b>	<b>1,987,066</b>	<b>444,512</b>	<b>101,797</b>	<b>600,840</b>	<b>3,134,215</b>
<b>Disbursements:</b>					
<b>Current:</b>					
Security of Persons and Property	593,763	20,003	0	0	613,766
Public Health Services	53,327	0	0	0	53,327
Leisure Time Activities	31,425	9,523	0	0	40,948
Community Environment	96,661	0	0	0	96,661
Transportation	509,076	72,244	0	0	581,320
General Government	284,903	43,684	0	0	328,587
<b>Debt Service:</b>					
Redemption of Principal	40,000	0	84,766	0	124,766
Interest	0	0	26,203	0	26,203
Capital Outlay	86,092	113,406	0	486,641	686,139
<b>Total Disbursements</b>	<b>1,695,247</b>	<b>258,860</b>	<b>110,969</b>	<b>486,641</b>	<b>2,551,717</b>
<b>Total receipts over/(under) disbursements</b>	<b>291,819</b>	<b>185,652</b>	<b>(9,172)</b>	<b>114,199</b>	<b>582,498</b>
<b>Other financing receipts/(disbursements):</b>					
Loan Proceeds	0	0	0	66,507	66,507
Transfers-In	204,181	0	0	68,060	272,241
Transfers-Out	0	(272,241)	0	0	(272,241)
<b>Total other financing receipts/(disbursements)</b>	<b>204,181</b>	<b>(272,241)</b>	<b>0</b>	<b>134,567</b>	<b>66,507</b>
<b>Excess of receipts and other financing receipts over/ (under) disbursements and other financing disbursements</b>	<b>496,000</b>	<b>(86,589)</b>	<b>(9,172)</b>	<b>248,766</b>	<b>649,005</b>
<b>Fund Balances January 1, 2000</b>	<b>216,157</b>	<b>414,800</b>	<b>103,149</b>	<b>74,289</b>	<b>808,395</b>
<b>Fund Balances, December 31, 2000</b>	<b>\$712,157</b>	<b>\$328,211</b>	<b>\$93,977</b>	<b>\$323,055</b>	<b>\$1,457,400</b>
<b>Reserve for encumbrances, December 31, 2000</b>	<b>\$43,994</b>	<b>\$8,758</b>	<b>\$0</b>	<b>\$29,943</b>	<b>\$82,695</b>

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

**Village of Wellington  
Lorain County  
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash  
Balances - Proprietary Fund Type and Similar Fiduciary Fund -  
for the year ended December 31, 2000**

	Proprietary Fund Type	Fiduciary Fund Type	(Memorandum Only)
	Enterprise	Agency	Total
Operating Receipts:			
Charges for Services	\$5,739,566	\$0	\$5,739,566
Miscellaneous	160,451	0	160,451
Total Operating Receipts	<u>5,900,017</u>	<u>0</u>	<u>5,900,017</u>
Operating Disbursements:			
Personal Services	1,152,773	0	1,152,773
Travel Transportation	6,057	0	6,057
Contractual Services	4,226,401	0	4,226,401
Supplies and Materials	309,800	0	309,800
Capital Outlay	464,374	0	464,374
Total Operating Disbursements	<u>6,159,405</u>	<u>0</u>	<u>6,159,405</u>
Operating Income/(Loss)	<u>(259,388)</u>	<u>0</u>	<u>(259,388)</u>
Non-operating Receipts:			
Proceeds from Sale of Public Debt:			
Loan Proceeds	50,766		50,766
Total Non-operating Receipts	<u>50,766</u>	<u>0</u>	<u>50,766</u>
Non-operating Disbursements:			
Debt Service	(324,253)	0	(324,253)
Total Non-operating Disbursements	<u>(324,253)</u>	<u>0</u>	<u>(324,253)</u>
Excess of receipts over/(under) disbursements before interfund transfers and advances	(532,875)	0	(532,875)
Fund Balances, January 1, 2000	<u>3,588,205</u>	<u>5,000</u>	<u>3,593,205</u>
Fund Balances, December 31, 2000	<u>\$3,055,330</u>	<u>\$5,000</u>	<u>\$3,060,330</u>
Reserve for encumbrances, December 31, 2000	<u>\$195,664</u>	<u>0</u>	<u>\$195,664</u>

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



**Village of Wellington  
Lorain County  
Notes to the Financial Statements  
December 31, 2000**

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The Village of Wellington, Lorain County, (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 park operations (recreation), street maintenance, and police protective services. The Board of Public Affairs, an elected three-member board, directs the enterprise activities of the Village, including water, sewer, and electric utilities. The following organizations provide services within the Village:

*Wellington Community Fire District* - The Fire District is a joint or community fire district organized pursuant to Ohio Revised Code 505.371 and is directed by an appointed six-member Board of Trustees representing the Village of Wellington and Brighton, Huntington, Penfield, Pittsfield, and Wellington Townships. The Fire District provides fire protection and rescue services within the Fire District which includes the Village.

*South Lorain County Ambulance District* - The Ambulance District is an ambulance district organized pursuant to Ohio Revised Code Section 505.71 and is directed by an appointed seven-member Board of Trustees representing the Village of Wellington, and Brighton, Huntington, Penfield, Pittsfield, Rochester, and Wellington Townships. The Ambulance District provides emergency medical services to the residents within the Ambulance District which includes the Village.

*Wellington Union Cemetery* - The Cemetery is a union cemetery organized pursuant to Ohio Revised Code Section 759.27 and is directed by an appointed three-member Board of Trustees representing the Village of Wellington and Wellington Township,. The Cemetery provides for the sale of burial lots, grave openings and closings, and the perpetual care of graves to residents of the Village and Township. The Cemetery operates and maintains the West Herrick Cemetery and Greenwood Cemetery, both located in the Village.

*Herrick Public Library* - The Library is a public library organized pursuant to Ohio Revised Code Section 505.26 and is directed by a three-member Board of Trustees appointed by the Wellington Township Board of Trustees. The Library provides library services and operates one facility which is located in the Village.

*South Lorain County Historical Society* - The Historical Society is organized pursuant to Ohio Revised Code Section 307.23 and is directed by an appointed Board of Directors. The Historical Society operates the Spirit of '76 Museum which is located in the Village

*Wellington Community Improvement Corporation* - The Wellington CIC is a dedicated community improvement corporation organized pursuant to Ohio Revised Code Section 1724 and is directed by a seven member Board of Trustees which includes the Village Mayor, Council President and a member of the Board of Public Affairs. The Wellington CIC coordinates community development activities within the Village.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

**Village of Wellington  
Lorain County  
Notes to the Financial Statements  
December 31, 2000  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Ohio Auditor of State, which is similar to the cash receipts and disbursement 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 Ohio Auditor of State.

**C. Cash and Investments**

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

**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:

**General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

**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 the Village income tax for operating expenses of the Village and for capital improvements. Council transfers income tax revenue from this fund to other funds to be expended in accordance with the provisions of that fund.

**Debt Service Funds**

The Special Assessment Bond Retirement Fund is used to account for resources for the payment of bond indebtedness.

**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 proceeds of general obligation notes and other grants or aid. The proceeds are being used for various street improvement projects.

**Village of Wellington  
Lorain County  
Notes to the Financial Statements  
December 31, 2000  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**D. Fund Accounting (Continued)**

**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 funds:

*Water Fund* - This fund is used to account for charges for services from residents to cover the cost of providing this utility.

*Sewer Fund* - This fund is used to account for charges for services from residents to cover the cost of providing this utility. This fund is also used to account for loan proceeds from the Ohio Water Development Authority to fund a utility plant expansion. This loan will be repaid from a utility surcharge, also accounted for in this fund.

*Electric Fund* - This fund is used to account for charges for services from residents to cover the cost of providing this utility.

**Fiduciary Fund (Agency Fund)**

This fund is used to account for monies for which the Village is acting in an agency capacity. The agency fund balance represents a deposit from a local cable television company which provides services to Village residents.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

**Estimated Resources**

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

**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 Lorain County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**Encumbrances**

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

A summary of 2000 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.

**Village of Wellington  
Lorain County  
Notes to the Financial Statements  
December 31, 2000  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**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 Village.

**2. 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, 2000 was as follows:

Demand deposits	\$338,343
Certificates of deposit	<u>460,000</u>
Total deposits	<u>\$798,343</u>
STAR Ohio	3,666,387
Manuscript Bond	<u>53,000</u>
Total investments	<u>3,719,387</u>
Total deposits and investments	<u><u>\$4,517,730</u></u>

**Deposits:**

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

**Investments:**

Investment in STAR Ohio is not evidenced by securities that exist in physical or book-entry form. The manuscript bond, owned by the Bond Retirement Fund, partially financed the retirement of the Kent/South Prospect Street special assessment project note.

**Village of Wellington  
Lorain County  
Notes to the Financial Statements  
December 31, 2000  
(Continued)**

**3. Budgetary Activity**

Budgetary activity for the years ending December 31, 2000 was as follows:

<u>2000 Budgeted vs. Actual Receipts</u>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$1,740,420	\$2,191,247	\$450,827
Special Revenue	1,309,241	444,512	(864,729)
Debt Service	120,000	101,797	(18,203)
Capital Projects	498,000	735,407	237,407
Enterprise	<u>4,374,000</u>	<u>5,950,783</u>	<u>1,576,783</u>
Total	<u>\$8,041,661</u>	<u>\$9,423,746</u>	<u>\$1,382,085</u>

<u>2000 Budgeted vs. Actual Budgetary Basis Expenditures</u>			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$1,792,000	\$1,739,241	\$52,759
Special Revenue	1,237,000	539,859	697,141
Debt Service	124,000	110,969	13,031
Capital Projects	489,840	516,584	(26,744)
Enterprise	<u>6,857,000</u>	<u>6,679,322</u>	<u>177,678</u>
Total	<u>\$10,499,840</u>	<u>\$9,585,975</u>	<u>\$913,865</u>

Budgetary expenditures exceeded authorized appropriations in the Capital Projects Fund contrary to Ohio Rev. Code Section 5704.41(B). Budgetary violation of Ohio Rev. Code Section 5705.39 occurred in the Electric and Garbage Enterprise Funds.

**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 Ohio 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 of Ohio, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the Lorain 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.

**Village of Wellington  
Lorain County  
Notes to the Financial Statements  
December 31, 2000  
(Continued)**

**4. Property Tax (Continued)**

Tangible personal property tax is assessed by the Lorain County Auditor. The property owners must file a list of such property with the Lorain County by each April 30.

The Lorain County Auditor and Treasurer are responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

**5. Income Taxes**

The Village levies a municipal income tax of one percent on substantially all earned income arising from employment, residency or business activities within the Village. Employers within the Village are required to withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually. By Village ordinance, income tax proceeds are credited to the Income Tax, Special Revenue Fund and the General Fund.

**6. Debt**

Debt outstanding at December 31, 2000 was as follows:

	<u>Principal</u>	<u>Interest Rates</u>
Ohio Water Development Authority Loan	\$3,345,062	5.86 to 8.4%
General Obligation Bonds	540,000	4.1 to 6.38%
Special Assessment Bonds	540,574	4.9 to 12.5%
Ohio Public Works Commission Loan	<u>366,649</u>	None
Total	<u>\$4,792,285</u>	

The Ohio Water Development Authority loan relates to a water, sewer, and storm sewer projects. The loans will be repaid in semiannual installments, including interest, over a period up to 25 years. The scheduled payment will be adjusted to reflect any revisions in amounts actually borrowed.

The General Obligation Bonds are for improvements to the Village's electric utility.

The Ohio Public Works Commission loans financed waterline improvements and replacements.

The Special Assessment Bonds were issued for street reconstruction.

**Village of Wellington  
Lorain County  
Notes to the Financial Statements  
December 31, 2000  
(Continued)**

**6. Debt (Continued)**

With the exception of the special assessment debt, all principal and interest payments are funded through utility user charges. Amortization of the above debt, including interest, is scheduled as follows:

<u>Year ending December 31:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2001	\$239,040	\$317,396	\$556,436
2002	242,407	259,235	501,642
2003	199,828	246,197	446,025
2004	194,627	235,317	429,944
2005 - 2009	1,034,215	1,011,398	2,045,613
2010 - 2014	1,001,167	722,393	1,723,560
2015 - 2019	1,085,661	444,953	1,530,614
2020 - 2024	<u>795,340</u>	<u>123,512</u>	<u>918,852</u>
Total	<u>\$4,792,285</u>	<u>\$3,360,401</u>	<u>\$8,152,686</u>

**7. Retirement Systems**

The Village's law enforcement officers belong to the Police & Firemen's Disability & Pension Funds (PFDPF). Other full-time 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.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000, members of PFDPF contributed 10% of their wages to the PFDPF. The Village contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 10.84% of participants' gross salaries. The Village has paid all contributions required through December 31, 2000.

**8. Risk Management**

The Village has obtained commercial insurance for the following risks:

- General liability and casualty
- Public officials' liability
- Vehicle

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

**Village of Wellington  
Lorain County  
Notes to the Financial Statements  
December 31, 2000  
(Continued)**

**9. Contingencies**

**Grants:**

The Village received financial assistance from state agencies in the form of grants and subsidies. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Village.

**Litigation:**

The Village is defendant in several lawsuits. Although the outcome of these suits is not presently determinable, management is of the opinion that ultimate disposition of these claims and legal proceedings will not have a material effect, if any, on the financial condition of the Village.

**Other:**

The Village is the subject of a claim by the U.S. Environmental Protection Agency (EPA) as a potentially responsible party regarding the disposal of hazardous waste material. Upon presentation of the final claim, the Village will evaluate its final liability, which at this time does not have a material effect, if any, on the financial condition of the Village.

**10. Related Party Transactions**

A Village Council member is owner of a company from which the Village acquired hardware, tools, and miscellaneous supplies during 2000. The Village paid \$28,976 for these acquisitions.





STATE OF OHIO  
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## Report on Compliance and on Internal Control Required by *Government Auditing Standards*

Village of Wellington  
Lorain County  
115 Willard Memorial Square  
Wellington, Ohio 44090

To the Members of Village Council

We have audited the financial statements of the Village of Wellington, Lorain County, Ohio, (Village) as of and for the years ended December 31, 2000, and have issued our report thereon dated March 26, 2001. We conducted our audit 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 audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*. We noted certain instances of noncompliance that we have reported to management of the Village in a separate letter dated March 26, 2001.

### 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 March 26, 2001.

Village of Wellington  
Lorain County  
Report on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

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

**Jim Petro**  
Auditor of State

March 26, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**VILLAGE OF WELLINGTON**

**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  
MAY 15, 2001**