



**WASHINGTON TOWNSHIP
MUSKINGUM COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

WASHINGTON TOWNSHIP
MUSKINGUM COUNTY

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

743 East State Street
Athens Mall Suite B
Athens, Ohio 45701
Telephone 740-594-3300
800-441-1389
Facsimile 740-594-2110
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Washington Township
Muskingum County
3515 Church Hill Road
Zanesville, Ohio 43701-8479

To the Board of Trustees:

We have audited the accompanying financial statements of Washington Township, Muskingum County, Ohio (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 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 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.

The basis of accounting prescribed by the Auditor of State requires the Township to report outstanding encumbrances at year end as budgetary expenditures. The Township did not record encumbrances. Accordingly, budgetary expenditures in Note 3 do not include encumbrances. It was not practical for us to determine the amount of unrecorded encumbrances at year end.

In our opinion, except for the effects of not recording year end outstanding encumbrances as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Washington Township, Muskingum 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 February 14, 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 audit.

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

February 14, 2001

WASHINGTON TOWNSHIP
MUSKINGUM COUNTY

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

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Nonexpendable Trust	
Cash Receipts:					
Local Taxes	\$37,819	\$139,943	\$	\$	\$177,762
Intergovernmental	66,636	59,412	20,400		146,448
Charges for Services	3,399				3,399
Licenses, Permits, and Fees		3,700			3,700
Earnings on Investments	4,409	1,801		687	6,897
Other Revenue	198	4,011			4,209
Total Cash Receipts	112,461	208,867	20,400	687	342,415
Cash Disbursements:					
Current:					
General Government	72,634				72,634
Public Safety		76,424			76,424
Public Works		112,134			112,134
Health		5,592			5,592
Capital Outlay		31,547	20,400		51,947
Total Cash Disbursements	72,634	225,697	20,400	0	318,731
Total Cash Receipts Over/(Under) Cash Disbursements	39,827	(16,830)	0	687	23,684
Other Financing Receipts/(Disbursements):					
Other Sources		7,840			7,840
Total Other Financing Receipts/(Disbursements)	0	7,840	0	0	7,840
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	39,827	(8,990)	0	687	31,524
Fund Cash Balances, January 1	30,764	65,065	0	6,205	102,034
Fund Cash Balances, December 31	\$70,591	\$56,075	\$0	\$6,892	\$133,558

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

**WASHINGTON TOWNSHIP
MUSKINGUM COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Nonexpendable Trust</u>	
Cash Receipts:				
Local Taxes	\$38,555	\$141,636	\$	\$180,191
Intergovernmental	31,899	73,324		105,223
Charges for Services	3,399			3,399
Licenses, Permits, and Fees		7,150		7,150
Earnings on Investments	1,369	657	81	2,107
Other Revenue	148	9,979		10,127
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	75,370	232,746	81	308,197
Cash Disbursements:				
Current:				
General Government	69,863			69,863
Public Safety		77,442		77,442
Public Works		108,473		108,473
Health		3,155		3,155
Capital Outlay		29,982		29,982
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	69,863	219,052	0	288,915
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	5,507	13,694	81	19,282
Other Financing Receipts/(Disbursements):				
Transfers-In		12,015		12,015
Transfers-Out		(12,015)		(12,015)
Other Sources		7,240		7,240
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	0	7,240	0	7,240
	<hr/>	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	5,507	20,934	81	26,522
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	25,257	44,131	6,124	75,512
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$30,764	\$65,065	\$6,205	\$102,034

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

**WASHINGTON TOWNSHIP
MUSKINGUM COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Washington Township, Muskingum 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 and cemetery maintenance. The Township contracts with the Washington Township Volunteer Fire Department to provide fire and ambulance services.

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.

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.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

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 trusts or for 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 property tax money for constructing, maintaining and repairing Township roads and bridges.

**WASHINGTON TOWNSHIP
MUSKINGUM COUNTY**

**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)

Gasoline Tax Fund - This fund receives gasoline tax money for constructing, maintaining and repairing Township roads.

Fire District Fund - This fund receives property tax money for providing fire protection through contracts with other governmental entities.

3. Capital Projects Fund

These funds are used to account for financial resources to be used for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following Capital Project Fund:

Issue II Fund - This fund collects money from the Ohio Public Works Commission for the repair of Township roads.

4. Fiduciary Fund

This fund is used to account for the resources restricted by legal binding trust agreements. If the trust agreement requires the Township to maintain the corpus of the trust, the fund is classified as a Nonexpendable Trust Fund. The Township had the following significant Nonexpendable Trust Fund:

Cemetery Bequest Fund - This fund receives interest money from investments of bequests for the maintenance of the cemetery.

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. 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.

**WASHINGTON TOWNSHIP
MUSKINGUM COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when commitments are made. The Township did not use the encumbrance method of accounting.

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.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township maintains a cash 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	\$ 126,677	\$ 95,840
Certificates of deposit	<u>6,881</u>	<u>6,194</u>
 Total	 <u>\$ 133,558</u>	 <u>\$ 102,034</u>

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

At December 31, 2000, \$33,249 of deposits were not insured or collateralized, contrary to Ohio Rev. Code Section 135.18. At times throughout both 1999 and 2000, significant Township deposits were not insured or collateralized.

3. BUDGETARY ACTIVITY

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 115,224	\$ 112,461	\$ (2,763)
Special Revenue	269,657	216,707	(52,950)
Capital Projects	20,400	20,400	0
Nonexpendable Trust	<u>6,504</u>	<u>687</u>	<u>(5,817)</u>
Total	<u>\$ 411,785</u>	<u>\$ 350,255</u>	<u>\$ (61,530)</u>

**WASHINGTON TOWNSHIP
MUSKINGUM COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 99,224	\$ 72,634	\$ 26,590
Special Revenue	261,657	225,697	35,960
Capital Projects	0	20,400	(20,400)
Nonexpendable Trust	6,504	0	6,504
Total	<u>\$ 367,385</u>	<u>\$ 318,731</u>	<u>\$ 48,654</u>

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 94,474	\$ 75,370	\$ (19,104)
Special Revenue	268,928	252,001	(16,927)
Nonexpendable Trust	6,474	81	(6,393)
Total	<u>\$ 369,876</u>	<u>\$ 327,452</u>	<u>\$ (42,424)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 94,474	\$ 69,863	\$ 24,611
Special Revenue	249,413	231,067	18,346
Nonexpendable Trust	6,474	0	6,474
Total	<u>\$ 350,361</u>	<u>\$ 300,930</u>	<u>\$ 49,431</u>

Accountability and Compliance: In 2000 and 1999, the Township's Fire District Fund (Special Revenue) had expenditures which exceeded appropriations. During 2000, the Township's Issue II Fund (Capital Projects) had expenditures which exceeded appropriations.

Prior certification of Township funds was not obtained for all expenditures made during 1999 and 2000.

**WASHINGTON TOWNSHIP
MUSKINGUM COUNTY**

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

4. PROPERTY TAX

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

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. RETIREMENT SYSTEMS

The Township's employees, as well as elected officials, belong to a 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. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 10.84% and 13.55% for 2000 and 1999, respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2000.

6. RISK MANAGEMENT

The Township is insured with Ohio Government Risk Management Plan (OGRMP). OGRMP assumes the risk of loss up to the limits of the Township's policies. Coverage is subject to deductibles and scheduled property. The following risks are covered by OGRMP:

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

The Township also provides health and life insurance to its officials and full-time employees through a private carrier.

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STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

743 East State Street
Athens Mall Suite B
Athens, Ohio 45701
Telephone 740-594-3300
800-441-1389
Facsimile 740-594-2110
www.auditor.state.oh.us

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

Washington Township
Muskingum County
3515 Church Hill Road
Zanesville, Ohio 43701-8479

To the Board of Trustees:

We have audited the accompanying financial statements of Washington Township, Muskingum County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated February 14, 2001, wherein we noted the Township did not record encumbrances in its budgetary presentation. 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 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 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 2000-41060-001 through 2000-41060-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated February 14, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the 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. However, we noted a certain matter involving the internal control over financial reporting and its operation what we considered to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Township's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying Schedule of Findings as item 2000-41060-001.

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. 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 reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also 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 February 14, 2001.

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

February 14, 2001

**WASHINGTON TOWNSHIP
MUSKINGUM COUNTY**

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

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2000-41060-001

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. This section also provides two “exceptions” to the above requirements:

- A. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the Fiscal Officer’s certificate that a sufficient sum was appropriated and free of any previous encumbrances, the township 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, if such expenditure is otherwise valid.

- B. If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Board of Trustees.

The Township’s fiscal officer did not certify funds during the audit period. As a result, certain purchase commitments incurred in one fiscal period were improperly charged against the subsequent fiscal period’s appropriations. Without these certifications, the management of the Township lost budgetary control over expenditures and as disclosed in Note 3 to the financial statements, this condition allowed noncompliance with Ohio Rev. Code § 5705.41(B) to occur.

We recommend the Township’s management implement procedures to gain fiscal control over expenditures. Purchase orders containing the required certification should be utilized to certify the availability of funds prior to commitments being incurred. Appropriations should then be encumbered and balances maintained of unencumbered appropriations. Additional purchase orders should be issued only after the fiscal officer determines that sufficient unencumbered appropriations exist in the amount of the requested purchase.

FINDING NUMBER 2000-41060-002

Noncompliance Citation

Ohio Rev. Code § 5705.41 (B) states, in part, that no subdivision or taxing unit is to expend money unless it has been appropriated.

During both 1999 and 2000, expenditures exceeded appropriations in the Fire District Fund by \$7,216 and \$7,651, respectively, and by \$20,400 in the Issue II Fund during fiscal year 2000.

We recommend the Clerk deny payments exceeding appropriations. The Board of Trustees should review the appropriation balances each month and approve appropriation amendments as needed, prior to expending funds in excess of existing appropriations.

WASHINGTON TOWNSHIP
MUSKINGUM COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999
(Continued)

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2000-41060-003

Noncompliance Citation

Ohio Revised Code § 135.18 states, in part, that the treasurer of a political subdivision must require the depository to provide as security an amount equal to the funds on deposit at all times. Such security may consist of federal deposit insurance, surety company bonds, or pledged securities.

The Township had funds on deposit which were uncollateralized as follows:

<u>Month</u>	<u>Amount Uncollateralized</u>
March 1999	\$ 50,415.43
April 1999	\$ 9,081.43
May 1999	\$ 1,212.97
August 1999	\$ 26,857.00
November 1999	\$ 10,784.85
March 2000	\$ 21,361.50
April 2000	\$ 30,215.67
May 2000	\$ 29,623.78
June 2000	\$ 29,233.85
July 2000	\$ 67,152.53
August 2000	\$ 35,861.37
September 2000	\$ 33,099.32
October 2000	\$ 64,495.84
November 2000	\$ 35,635.94
December 2000	\$ 33,284.88

The practice of not maintaining adequate collateral on Township deposits exposes the Township to the risk of losing public funds.

We recommend the Township Clerk monitor depository balances and obtain adequate collateral for balances that exceed the FDIC coverage.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

WASHINGTON TOWNSHIP

MUSKINGUM 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 3, 2001**