

RICHLAND REGIONAL PLANNING COMMISSION

INDEPENDENT AUDITOR'S REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2002



**Auditor of State
Betty Montgomery**

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Board of Commissioners
Richland Regional Planning Commission
35 North Park Street, Suite 230
Mansfield, Ohio 44902

We have reviewed the Independent Auditor's Report of the Richland Regional Planning Commission, Richland County, prepared by Gary B. Fink & Associates, Inc., for the audit period July 1, 2001 through June 30, 2002. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Richland Regional Planning Commission is responsible for compliance with these laws and regulations.

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BETTY MONTGOMERY
Auditor of State

February 7, 2003

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**RICHLAND REGIONAL PLANNING COMMISSION
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Richland Regional Planning Commission
35 North Park Street, Suite 230
Mansfield, Ohio 44902

We have audited the accompanying financial statements of the Richland Regional Planning Commission (the Commission), Mansfield, Ohio, as of and for the year ended June 30, 2002, as listed in the table of contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Richland Regional Planning Commission, as of June 30, 2002 and the results of its operations and the cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2002 on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

INDEPENDENT AUDITOR'S REPORT (continued)

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Commission. Such information has been subjected to the auditing procedures applied in the audit of the financial statements, and, in our opinion, is fairly stated in all material respects, in relation to the financial statements taken as a whole.



GARY B. FINK & ASSOCIATES, INC.
Certified Public Accountants

December 27, 2002

Richland Regional Planning Commission
Balance Sheet
June 30, 2002

Assets

Cash in Richland County Treasury	\$101,912
Cash on Hand	76
Accounts Receivable:	
Federal	44,678
State	12,620
Local Government	40,496
Other	24,202
Furniture and Equipment (net)	<u>38,170</u>
Total Assets	<u><u>\$262,154</u></u>

Liabilities and Equity

Accounts Payable	\$16,036
Intergovernmental Payable	4,021
Accrued Wages and Benefits	9,732
Compensated Absences	54,740
Deferred Revenue	<u>40,050</u>
Total Liabilities	124,579
Retained Earnings	<u>137,575</u>
Total Liabilities and Equity	<u><u>\$262,154</u></u>

The accompanying notes are an integral part of the financial statements.

Richland Regional Planning Commission
Statement of Revenues, Expenses and Changes in Retained Earnings
For the Fiscal Year Ended June 30, 2002

Revenues

Federal	\$230,735
State	28,842
Local Government	278,437
Special Vision Project	28,503
GIS Consortium	27,354
Other	<u>5,268</u>
Total Revenues	<u>599,139</u>

Expenses

Salaries and Benefits	464,069
Materials and Supplies	21,351
Contractual Services	14,793
Depreciation	11,400
Occupancy and Other	30,038
GIS Consortium	27,354
Special Vision Project	<u>26,660</u>
Total Expenses	<u>595,665</u>
Net Income	3,474
Retained Earnings Beginning of Year (Restated, See Note 3)	<u>134,101</u>
Retained Earnings End of Year	<u><u>\$137,575</u></u>

The accompanying notes are an integral part of the financial statements.

Richland Regional Planning Commission
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2002

Cash Flows from Operating Activities:

Net Income	\$3,474
Adjustments to Reconcile Net Income to Cash	
Provided by Operating Activities:	
Depreciation	11,400
Changes in Assets and Liabilities:	
Accounts Receivable	10,425
Accounts Payable	(1,058)
Intergovernmental Payable	4,020
Accrued Wages and Benefits	(21,789)
Compensated Absences	25,738
Deferred Revenue	<u>(5,000)</u>
Total Adjustment	<u>23,736</u>
Net Cash Provided by Operating Activities	27,210
Cash Flows From Capital and Related Financing Activities:	
Acquisition of Capital Fixed Assets	<u>(14,478)</u>
Increase in Cash	12,732
Cash Beginning of Year	<u>89,256</u>
Cash End of Year	<u><u>\$101,988</u></u>

The accompanying notes are an integral part of the financial statements.

Richland Regional Planning Commission
Statement of Budget vs Actual Revenues and Expenses
For the Fiscal Year Ended June 30, 2002

	2002 Budgeted	2002 Actual	Variance Favorable (Unfavorable)
Revenues			
Federal	\$288,640	\$230,735	(\$57,905)
State	61,236	28,842	(32,394)
Local Governments	168,000	278,437	110,437
GIS Consortium	70,867	27,354	(43,513)
Other	3,500	33,771	30,271
Total Revenues	592,243	599,139	6,896
Expenses			
Salaries and Benefits	441,567	464,069	(22,502)
Materials and Supplies	38,000	21,351	16,649
Contractual Services	9,809	14,793	(4,984)
Depreciation	0	11,400	(11,400)
Occupancy and Other	32,000	30,038	1,962
GIS Consortium	70,867	27,354	43,513
Special Vision Project	0	26,660	(26,660)
Total Expenses	592,243	595,665	(3,422)
Net Income	\$0	\$3,474	\$3,474

The accompanying notes are an integral part of the financial statements.

**RICHLAND REGIONAL PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

NOTE 1 - DESCRIPTION OF THE ENTITY

The Richland Regional Planning Commission (the Commission) was organized in 1959 under Section 713.21 of the Ohio Revised Code to promote transportation planning. The Commission provides services for the benefit of the local governments and operates under the control of the Planning Commission, which is the legislative authority, comprised of representatives from political subdivisions and private businesses in Richland County.

In accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14, "The Reporting Entity", the Commission is not considered part of the Richland County financial reporting entity. There are no agencies or organizations for which the Commission is considered the primary government. Accordingly, the Commission is the sole organization of the reporting entity.

The Commission maintains its own set of accounting records. These financial statements were prepared from the accounts and financial records of the Commission and, accordingly, these financial statements do not present the financial position or results of operations of Richland County.

The accompanying financial statements have been designed to facilitate an understanding of the financial position and results of operations of the Commission. The activity of the Commission is determined by an overall work program which is approved by the Commission's Board and the Ohio Department of Transportation. All revenue and related costs are accounted for on a project basis. The financial information contained in these statements is the responsibility of the Commission.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

In accordance with generally accepted accounting principles for governmental entities such as the Commission, an enterprise fund is used to account for operations since they are financed and operated in a manner similar to a private business enterprise. The Commission applies all applicable pronouncements from the Financial Accounting Standards Board (FASB) issued on or before November 30, 1989. The intent of the Commission is to recover costs of the services provided to its members, the federal government, the state and all other contracting organizations on an actual cost reimbursement basis. The Commission prepares its financial statements on the accrual basis of accounting, using a flow of economic resources measurement focus. Revenue is recognized in the period earned and expenses are recognized in the period incurred. Assets are recorded at the time there is a right, now or in the future, for their receipt and liabilities are recorded when they are incurred.

B. Furniture and Equipment

Furniture and equipment items are stated at cost and are depreciated on the straight line method over their estimated useful lives that range from three to ten years. Donated furniture and equipment is recorded at fair market value on the date donated. Upon sale or disposition of furniture and equipment, the cost and related depreciation are removed from the accounts and any gain or loss is recognized.

**RICHLAND REGIONAL PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Cash Deposits

As required by Section 713.21, Ohio Revised Code, the Commission must deposit all receipts in the Richland County Treasury. The County Treasurer maintains a cash and investment pool used for all County and Commission funds. The Commission has no other cash deposits or investments and does not receive interest income on its cash balances held in the County Treasury.

Pursuant to Section 135.181, Ohio Revised Code, the County's deposits are covered by collateral held by third party trustees in collateral pools securing all public funds on deposit with specific depository institutions. In accordance with GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements", all deposits are classified as to risk.

The following risk categories most typically used are:

1. Insured or collateralized with securities held by the entity or by its agent in the entity's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.
3. Uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the entity's name.

The Commission's deposits with Richland County are classified in Category 3. Richland County's deposits of the Commission's funds are held by third party trustees pursuant to Section 135.181, Ohio Revised Code in collateral pools securing all public monies on deposit with specific depository institutions.

D. Investments

The Ohio Revised Code does not provide the Commission the power to make or hold investments other than the deposits in the Richland County Treasury explained above.

E. Indirect Costs

Indirect costs are computed in accordance with OMB Circular A-87 under a cost allocation plan approved by the Ohio Department of Transportation.

F. Budgetary Accounting

The accounting principles employed by the Commission in its budgetary accounting and reporting are the same as those used to present financial statements in accordance with generally accepted accounting principles. Outlined below are the annual procedures the Commission follows to establish the expense data reported in the financial statements:

**RICHLAND REGIONAL PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In December or January, the Commission receives a preliminary indication of the funding mark from the Federal Highway Administration (FhWA) and the Federal Transit Administration (FTA), through the Ohio Department of Transportation (ODOT).

In January and February the Commission begins drafting the Overall Work Program (OWP) for the coming fiscal year (July 1 through June 30). The funding resources from FhWA, FTA and ODOT are assigned to appropriate work elements. Remaining anticipated local funds are allocated to local service work elements. The OWP also incorporates activities and funding that support the various services provided by the Commission.

By April, the Commission receives feedback on the draft OWP, and is aware of the appropriation from the two largest local governments (City of Mansfield and Richland County). The final OWP is prepared, including work elements to be completed, the costs associated with each of these elements, the staff resources and time allocation necessary to complete the work program, and the other direct and indirect costs associated with the work program, and the operation of the Planning Commission. Final approval on the OWP is made by the Commission at its May meeting, and generally ODOT/FhWA/FTA approval comes near the start of the fiscal year.

The OWP is the instrument in which the Indirect Cost Allocation Plan is presented allocating indirect costs to all programs on the basis of a percentage of direct time.

In June of each year, the Executive Committee reviews a budget drawn from the OWP. This budget lists anticipated expenses by type as well as by program.

Budget categories for expense are salaries (including vacation, holidays and sick time), payroll additives, expenses, equipment, supplies, contractual and occupancy.

The Executive Committee meets monthly and reviews a financial report which presents monthly expenses by type and program, as well as for the fiscal year to date. It also tracks the actual indirect costs and provides a comparison to the OWP approved rate.

Throughout the year, the Executive Committee has the opportunity to amend the approved budget if it appears that the original estimates were incorrect. Generally, if an amendment is required, the Commission will try to make it near the end of the fiscal year.

G. Cash Equivalents

For the purposes of the statement of cash flows, the Commission considers all cash held by the Richland County Treasury to be cash equivalents since they are available to the Commission upon demand.

**RICHLAND REGIONAL PLANNING COMMISSION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Deferred Revenue

Local government funds are allocated to the Commission on a calendar year basis. The Commission applies one-half of these funds to its fiscal year ending June 30 and sets up the other one-half of the funds as deferred revenue at June 30. The latter amount is then applied to revenue during the first six months of the subsequent fiscal year.

I. Compensated Absences

Employees of the Commission earn vacation in accordance with the policies adopted by the Commission detailed in the personnel policies. Upon termination of employment the employee can collect payment for the entire amount of unused vacation. Employees earn sick leave at the rate of .0575 hours for every hour worked. However, pursuant to Section 124.39 of the Ohio Revised Code, upon retirement employees may receive payment for one fourth of their unused sick leave not to exceed thirty days.

NOTE 3 – RESTATEMENT OF BEGINNING RETAINED EARNINGS

Beginning retained earnings have been restated at July 1, 2001 due to the improper recording of accounts receivable. Retained earnings at July 1, 2001 have been restated from \$148,061 to \$134,101.

NOTE 4 – FURNITURE AND EQUIPMENT

Furniture and equipment consist of the following:

	June 30,
	<u>2002</u>
Cost	\$152,959
Less: Accumulated Depreciation	<u>(114,789)</u>
Book Value	<u>\$38,170</u>

NOTE 5 – PENSION PLAN

All employees of the Commission participate in the Public Employees Retirement System of Ohio (PERS Ohio), a cost-sharing, multiple-employer defined benefit pension plan administered by the Public Employees Retirement Board. The PERS Ohio provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established and may be amended by Chapter 145 of the Ohio Revised Code. The PERS Ohio issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614)466-2085 or 1-800-222-7377.

**RICHLAND REGIONAL PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

NOTE 5 – PENSION PLAN (continued)

Plan members are required to contribute 8.5 percent of their annual covered salary and the Commission is required to contribute 13.55 percent. Contributions are authorized by state statute. The contribution rates are determined actuarially. The Commission's contributions for pension obligations to the PERS Ohio for the fiscal years ending June 30, 2002, 2001 and 2000 were \$33,795, \$20,776 and \$37,771 respectively. The full amount has been contributed for 2001 and 2000. 91.88 percent has been contributed for 2002 with the remainder being recorded as a liability.

NOTE 6 – POSTEMPLOYMENT BENEFITS

Public Employees Retirement System:

The Public Employees Retirement System of Ohio (PERS Ohio) provides post-retirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Post-Employment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the PERS Ohio is set aside for the funding of post-retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The 2002 employer contribution rate 13.55 percent of covered payroll; 4.3 percent was the portion that was used to fund health care for the year 2002. The Commission's actual contributions for 2002 which were used to fund post-employment benefits were \$15,710.

The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to PERS Ohio.

The following assumptions and calculations were based on PERS Ohio's latest actuarial review performed as of December 31, 2001. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2001 was 7.75%. An annual increase of 4.75% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.1%. Health care costs were assumed to increase 4.75% annually.

OPEB's are advance-funded on an actuarially determined basis. As of December 31, 2001 (the latest information available), the actuarial value of PERS Ohio's net assets available for OPEB was \$11,735.9 million. The number of active contributing participants statewide at December 31, 2001 was 411,076. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$14,364.6 million and \$2,628.7 million, respectively.

**RICHLAND REGIONAL PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

NOTE 7 – RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts, theft or damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters.

Through Richland County, the Commission maintained coverage with the County Risk Sharing Authority (CORSA), as follows:

General Liability:	Limit: \$5,000,000 per Occurrence – No Annual Aggregate
Auto Liability:	Limit: \$1,000,000 per Occurrence – No Annual Aggregate Auto Medical Payments \$5,000 Each Person, \$50,000 Each Accident
Public Officials Liability:	\$1,000,000 per Occurrence - \$1,000,000 Annual Aggregate
Crime Coverage:	Employee Dishonesty \$1,000,000 Money and Securities \$1,000,000 Depositor’s Forgery \$1,000,000 Money Orders and Counterfeit Paper \$1,000,000
Boiler and Machinery:	Combined Physical Damage \$100,000,000
Excess Liability:	Richland County \$1,000 - \$10,000,000

Settled claims have not exceeded commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

NOTE 8 – RISK SHARING POOL

Through Richland County, the Commission participates in County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool made up of thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials’ errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any one time. Each member county’s control over the budgeting and financial of CORSA is limited to its voting authority an any representation it may have on the board of trustees. CORSA has issued certificate of participation in order to provide adequate cash reserves. The certificates are secured by the member counties’ obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The Commission does not have any equity interest in CORSA. The Commission’s payment for insurance to CORSA in fiscal year 2002 was \$45,371.

**RICHLAND REGIONAL PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

NOTE 9 – CONTINGENCIES

- A. Federal and State contracts are subject to review and audit by the grantor agencies or their designees. Such audits could lead to requests for reimbursement to the grantor agency for expenses disallowed under terms of the grant. There are no such claims pending and no known situations which would lead to such a claim. In addition, based upon prior experience and audit results, management believes that such disallowance's, if any, would be immaterial.

- B. In the normal course of its business activities, the Commission may become subject to claims and litigation relating to contracts, employment or other matters. In the opinion of management, the resolution of any such claims pending would not likely have a material impact on the Commission's financial position.

Richland Regional Planning Commission
Schedule of Indirect Cost
For the Fiscal Year Ended June 30, 2002

Expenses

Salaries	\$84,415
Employee Benefits	144,131
Staff Expenses	3,746
Equipment	13,495
Supplies	17,365
Contractual	5,325
Occupancy and Other	<u>30,038</u>
Total Indirect Costs	<u><u>\$298,515</u></u>

Computation of Indirect Cost Rate:

Net Indirect Costs	\$298,515
Direct Labor	\$228,886
Percentage	130.42%

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Commissioners
Richland Regional Planning Commission
35 North Park Street, Suite 230
Mansfield, Ohio 44902

We have audited the financial statements of the Richland Regional Planning Commission (the Commission), as of and for the year ended June 30, 2002, and have issued our report thereon dated December 27, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance


As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not 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 the 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.

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* (continued)

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

A handwritten signature in black ink, appearing to read 'G B Fink', with a stylized flourish at the end.

GARY B. FINK & ASSOCIATES, INC.
Certified Public Accountants

December 27, 2002



**Auditor of State
Betty Montgomery**

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Columbus, Ohio 43216-1140

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RICHLAND REGIONAL PLANNING COMISSION

RICHLAND 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
FEBRUARY 20, 2003**