



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**ADAMS COUNTY
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REPORT OF INDEPENDENT ACCOUNTANTS

Adams County
110 West Main Street
West Union, Ohio 45693

To the Board of County Commissioners:

We have audited the accompanying financial statements of Adams County, Ohio (the County), as of and for the year ended December 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the County'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.

Ohio Administrative Code, Section 117-1-11, requires the County to prepare its annual financial report in accordance with generally accepted accounting principles. However, as discussed in Note 1, the County prepares its financial statements on the basis of accounting formerly prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles. The accompanying financial statements omit assets, liabilities, fund equities, and disclosures that, while material, cannot be determined at this time.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash deposits, combined fund cash balances and reserve for encumbrances of Adams County, as of December 31, 1999, and its combined cash receipts and disbursements and its combined budgeted and actual receipts and budgeted and actual disbursements and encumbrances, for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 18, 2000, on our consideration of the County's internal control structure over financial reporting on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County, taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A - 133 *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, if fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the Fiscal Review Committee, management, elected officials 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.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

September 18, 2000

**ADAMS COUNTY
COMBINED STATEMENT OF CASH DEPOSITS
AND FUND CASH BALANCES - ALL FUND TYPES
AS OF DECEMBER 31, 1999**

Cash Deposits	<u>\$9,169,062</u>
---------------	--------------------

CASH BALANCES BY FUND TYPE

Governmental Funds:	
General Fund	\$1,784,354
Special Revenue Funds	6,071,024
Debt Service Funds	96,974
Capital Projects Funds	100,292
Proprietary Funds:	
Enterprise Funds	15,187
Fiduciary Funds:	
Expendable Trust Funds	90,044
Agency Funds	<u>1,011,187</u>
Total	<u>\$9,169,062</u>

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

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

	Governmental Fund Types				Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Cash receipts:						
Taxes	\$3,323,728	\$2,346,917	\$455,405	\$0	\$0	\$6,126,050
Charges for services	706,009	838,430	0	0	0	1,544,439
Licenses and permits	3,498	0	0	0	0	3,498
Fines and forfeitures	128,658	89,719	0	0	0	218,377
Intergovernmental receipts	603,213	7,679,445	16,165	298,507	0	8,597,330
Special Assessments	0	0	17,388	0	0	17,388
All other receipts	475,746	97,026	0	3,412	18,804	594,988
Total cash receipts	5,240,852	11,051,537	488,958	301,919	18,804	17,102,070
Cash disbursements:						
Current:						
General government:						
Legislative and executive	2,038,300	270,617	0	0	0	2,308,917
Judicial	736,855	83,901	0	0	0	820,756
Public safety	1,182,843	325,002	0	0	0	1,507,845
Public works	604,642	3,332,444	0	0	0	3,937,086
Health	992,811	1,894,078	0	0	0	2,886,889
Human services	284,382	4,324,922	0	0	7,945	4,617,249
Conservation - recreation	11,406	0	0	0	0	11,406
Miscellaneous	488,328	0	0	0	0	488,328
Capital outlay	0	0	0	331,471	0	331,471
Debt service:						
Bond principal	0	0	300,000	0	0	300,000
Note principal	0	0	679,000	0	0	679,000
Interest and fiscal charges	0	0	169,033	0	0	169,033
Total cash disbursements	6,339,567	10,230,964	1,148,033	331,471	7,945	18,057,980
Total cash receipts over/(under) cash disbursements	(1,098,715)	820,573	(659,075)	(29,552)	10,859	(955,910)
Other financing receipts/(disbursements):						
Proceeds of bonds	0	0	320,163	0	0	320,163
Proceeds of notes	0	0	337,000	0	0	337,000
Operating transfers-in	256	96,226	26,671	14,028	0	137,181
Operating transfers-out	(82,477)	(32,226)	0	(22,222)	(256)	(137,181)
Advances-in	298,086	28,000	0	0	0	326,086
Advances-out	(28,000)	(154,802)	0	(143,284)	0	(326,086)
Other financing sources	46,310	264,575	0	0	0	310,885
Other financing uses	(175,603)	(645,278)	0	0	(1,463)	(822,344)
Total other financing receipts/(disbursements)	58,572	(443,505)	683,834	(151,478)	(1,719)	145,704
Excess of cash receipts and other financing receipts over/(under) cash disbursements and other financing disbursements	(1,040,143)	377,068	24,759	(181,030)	9,140	(810,206)
Fund cash balances, January 1, 1999	2,824,497	5,693,956	72,215	281,322	80,904	8,952,894
Fund cash balances, December 31, 1999	<u>\$1,784,354</u>	<u>\$6,071,024</u>	<u>\$96,974</u>	<u>\$100,292</u>	<u>\$90,044</u>	<u>\$8,142,688</u>
Reserve for encumbrances, December 31, 1999	<u>\$327,154</u>	<u>\$721,425</u>	<u>\$3,660</u>	<u>\$0</u>	<u>\$1,350</u>	<u>\$1,053,589</u>

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

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

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating cash receipts:			
Charges for services	\$1,186	0	\$1,186
Other Operating Revenues	<u>20,437</u>	<u> </u>	<u>20,437</u>
Total operating cash receipts	21,623	0	21,623
Operating cash disbursements:			
Supplies and Materials	21,646		
Contract services	<u>700</u>	<u> </u>	<u>700</u>
Total cash disbursements	<u>22,346</u>	<u>0</u>	<u>700</u>
Total operating cash receipts over/(under) operating cash disbursements	(723)	0	(723)
Non-operating cash receipts/(disbursements):			
Other non-operating receipts		49,458,598	49,458,598
Other non-operating disbursements	<u> </u>	<u>(49,425,252)</u>	<u>(49,425,252)</u>
Total non-operating cash receipts over/ (under) non-operating cash disbursements	<u>0</u>	<u>33,346</u>	<u>33,346</u>
Net cash receipts over/(under) cash disbursements	(723)	33,346	32,623
Fund cash balances, January 1, 1999	<u>15,910</u>	<u>977,841</u>	<u>993,751</u>
Fund cash balances, December 31, 1999	<u><u>\$15,187</u></u>	<u><u>\$1,011,187</u></u>	<u><u>\$1,026,374</u></u>
Reserve for encumbrances, December 31, 1999	<u>\$50</u>	<u>\$0</u>	<u>\$50</u>

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

ADAMS COUNTY
COMBINED STATEMENT OF RECEIPTS - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999

<u>Fund Types/Funds</u>	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Governmental:			
General Fund	\$5,111,506	\$5,585,504	\$473,998
Special Revenue Funds	11,236,723	11,440,338	203,615
Debt Service Funds	1,149,788	1,172,792	23,004
Capital Projects Funds	315,435	315,949	514
Proprietary:			
Enterprise Fund	20,686	21,623	937
Fiduciary:			
Expendable Trust Funds	<u>17,601</u>	<u>18,805</u>	<u>1,204</u>
Totals (Memorandum only)	<u>\$17,851,739</u>	<u>\$18,555,011</u>	<u>\$703,272</u>

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

Note: The County budgets advances-in and they are included in the receipts.

**ADAMS COUNTY
COMBINED STATEMENT OF DISBURSEMENTS AND
ENCUMBRANCES COMPARED WITH EXPENDITURE AUTHORITY
FOR THE YEAR ENDED DECEMBER 31, 1999**

<u>Fund Types/Funds</u>	<u>Prior Year Carryover Appropriations</u>	<u>Appropriations</u>	<u>Total</u>	<u>Disbursements</u>	<u>Encumbrances Outstanding At 12/31/99</u>	<u>Total</u>	<u>Variance Favorable/ (Unfavorable)</u>
Governmental:							
General Fund	\$477,613	\$7,295,139	\$7,772,752	\$6,625,647	\$327,154	\$6,952,801	\$819,951
Special Revenue Funds	749,799	13,212,547	13,962,346	11,063,270	721,426	11,784,696	2,177,650
Debt Service Funds	247	1,151,827	1,152,074	1,148,033	3,660	1,151,693	381
Capital Projects Funds	281,235	186,473	467,708	496,977		496,977	(29,269)
Proprietary:							
Enterprise Fund		22,827	22,827	22,346	50	22,396	431
Fiduciary:							
Expendable Trust Funds		15,901	15,901	9,664	1,350	11,014	4,887
Totals (Memorandum only)	\$1,508,894	\$21,884,714	\$23,393,608	\$19,365,937	\$1,053,640	\$20,419,577	\$2,974,031

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

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**ADAMS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Adams County, Ohio (the County), is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The County operates under the direction of a three-member elected Board of County Commissioners. A County Auditor and County Treasurer are responsible for fiscal control of the resources of the County which are maintained in the funds described below. Services provided by the County include: general government, public safety, public works, health, welfare, and conservation-recreation.

Entities not included in this report are the Adams County Educational Service Center and the Adams County Hospital. Other entities not included for which Adams County provides services are the Agriculture Society, Historical Society, and the Law Library Association.

Adams County has several County departments that maintain separate bank accounts and records. Elected or appointed departmental officials are responsible for the financial records. The County Auditor does not have any operating control over these monies. The financial activity related to these accounts is reported in the accompanying financial statements as agency funds.

Management believes the financial statements included in this report represent all of the funds for which the County is financially accountable.

B. Basis of Accounting

The County, prepares its financial statements on a basis of cash receipts and disbursements, consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when the obligation is incurred. A general fixed asset group and long-term debt group of accounts are not recorded on the financial statements by the County under the basis of accounting used. By virtue of Ohio law, the county is required to maintain the encumbrance method of accounting and to make appropriations.

Although required by Ohio Administrative Code, Section 117-1-11, to prepare its annual financial report in accordance with generally accepted accounting principles, the County chooses to prepare its financial statements on the basis of accounting formerly prescribed or permitted by the Auditor of State. This basis of accounting 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 formerly prescribed or permitted by the Auditor of State.

C. Cash Deposits

The County Treasurer invests all available funds of the County. County funds are invested in checking accounts with local commercial banks and certificates of deposit. The County pools its cash for investment purposes to capture the highest rate of return. Investment income is distributed to County funds based upon the Ohio Constitution. Certificates of deposit are stated at cost, which approximates market value.

ADAMS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting

The County maintains its accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. The restrictions associated with each type of funds are as follows:

1. General Fund

The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required by law or contract 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 legally restricted to disbursements for specific purposes.

3. Debt Service Funds

These funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. According to governmental accounting principles, the Debt Service Fund accounts for the payment of long-term debt for governmental funds only. Under Ohio law, the Debt Service Fund might also be used to account for the payment of the long-term debt of proprietary funds and the short-term debt of both governmental and proprietary funds. For purposes of this report, these funds have been classified into the proper groups, if practicable.

4. Capital Projects Funds

These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (except those financed through enterprise or trust funds).

5. Enterprise Fund

This fund accounts for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

6. Fiduciary Funds (Expendable Trust and Agency Funds)

Expendable Trust funds are used to account for resources restricted by legally binding trust agreements. Funds for which the County is acting in an agency capacity are classified as agency funds.

ADAMS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

1. Budget

A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31, of the following year.

2. Estimated Resources

The County Budget Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources which states the projected receipts of each fund. On or about January 1, this certificate is amended to include any unencumbered balances from the preceding year. Prior to December 31, the County must revise its budget that the total contemplated disbursements from a fund during the ensuing fiscal year will not exceed the amount stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. Budget receipts as shown in the accompanying financial statements do not include January 1, 1999, unencumbered fund balances. However, those fund balances were available for appropriations.

3. Appropriations

A temporary appropriation measure to control cash disbursements may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation measure must be passed by April 1 of each year for the period January 1 to December 31. The appropriation measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources.

4. Encumbrances

The County is required to use the encumbrance method of accounting by virtue of Ohio law. Under this system, purchase orders, contracts and other commitments for the disbursement of funds are recorded in order to reserve the portion of the applicable appropriation. At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated.

5. Legal Level of Control

Each County department prepares a budget which is approved by the Board of County Commissioners. The County maintains budgetary control within an organizational unit and fund by not permitting expenditures and encumbrances to exceed appropriations at the object level (the legal level of control). Modifications to the original budget within expenditure objects require the approval of the Board of Commissioners.

ADAMS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Property, Plant and Equipment

Fixed assets acquired or constructed for the County are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements. Depreciation is not recorded for these fixed assets.

G. Accumulated Unpaid Vacation, Personal, Compensatory Time and Sick Leave

Accumulated unpaid vacation, compensatory time and sick leave are not accrued under the cash basis of accounting described in Note 1. At December 31, 1999, management estimates that \$484,455 in vacation leave, \$5,092 in personal leave, \$96,172 in compensatory time, and \$1,328,149 in sick leave has been accumulated by the employees of the County. All leave will either be absorbed by time off from work, or within certain limitations, be paid to the employees.

H. Total Columns on Financial Statements

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund-type eliminations have not been made in the aggregation of this data.

2. CASH DEPOSITS

Moneys held by the County are classified by State Statute into two categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County Treasury. Active moneys must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive monies may be deposited or invested in the following securities :

- A.** United States treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
- B.** Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- C.** Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- D.** Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
- E.** Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;

ADAMS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)

2. CASH DEPOSITS (Continued)

- F. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
- G. The State Treasurer's investment pool (STAROhio);
- H. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
- I. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
- J. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits:

Government Accounting Standards Board (GASB) Statement No. 3 requires that all deposits be classified as to risk. The following categories are most typically used:

- A. Insured or collateralized with securities held by the County or by its agent in the Entity's name;
- B. Collateralized with securities held by the pledging financial institution's trust department or agent in the Entity's name;
- C. Uncollateralized. This includes 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.

At December 31, 1999, the carrying amount of the County's demand deposits was \$ 9,169,062. The bank balance of \$9,939,547 for deposits is classified by risk as follows:

ADAMS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)

2. CASH DEPOSITS (Continued)

- A. \$798,654 was insured by the Federal Depository Insurance Corporation or was covered by pledged securities held by third party trustees in the County's name.

- C. \$9,140,893 was covered by collateral held by third party trustees pursuant to Section 135.181, Ohio Revised Code, in single institution collateral pools securing all public funds on deposit with specific depository institutions. The Code specifies that the total value of securities pledged as collateral must be at least equal to 110% of the total amount of the insured deposits, including any portion covered by federal deposit insurance. The Code also specifies what kind of securities are eligible to be pledged and what percentage of their face value counts as being eligible for collateral.

3. DEBT

Debt outstanding at December 31, 1999, consisted of the following:

General Obligation Bonds

Principal Outstanding	\$1,815,000
Interest Rate	5.0% to 7.25%

Special Assessment Bonds

Principal Outstanding	\$320,163
Interest Rate	3.25%

Outstanding general obligation bonds consist of a Human Services building construction issue, hospital renovation issue and a general operating issue for the Mental Retardation and Developmental Disabilities Department. General obligation bonds are direct obligations of the County for which its full faith, credit and resources are pledged and are payable from taxes levied on all taxable property in the County.

Outstanding special assessment bonds were issued for the purpose of financing part of the cost of constructing a sanitary sewer line extension in the Peebles area of the Adams County Sewer District. It is anticipated that the debt will be paid by the benefitted property owners and not from the general funds of the County. However, County general funds are pledged to the repayment. The bonds are payable over a period of thirty-nine years at 3.25% per annum.

The annual requirements to amortize all bonded debt outstanding as of December 31, 1999, including interest payments of \$931,693 are as follows:

**ADAMS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)**

3. DEBT (Continued)

<u>Year Ending December 31</u>	<u>General Obligation Bonds</u>	<u>Special Assessment Bonds</u>	<u>Totals (Memorandum Only)</u>
2000	\$433,205	\$13,688	\$446,893
2001	417,260	14,541	431,801
2002	371,192	14,541	385,733
2003	141,337	14,541	155,878
2004	140,900	14,541	155,441
2005 - 2009	680,888	72,705	753,593
2010 - 2114	315,825	72,706	388,531
2015 - 2019		72,704	72,704
2020 - 2024		72,706	72,706
2025 - 2029		72,705	72,705
2030 - 2034		72,706	72,706
2035 - 2038		<u>58,165</u>	<u>58,165</u>
Total	<u>\$2,500,607</u>	<u>\$566,249</u>	<u>\$3,066,856</u>

4. PROPERTY TAX

Real property taxes are levied on assessed values which equal 35% of appraised value. The County Auditor reappraises all real property every six years with a triennial update. The last update was completed for tax year 1998.

Real property taxes become a lien on all non-exempt real property located in the County on January 1. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20 of the following year. Under certain circumstances, state statute permits later payment dates to be established.

The full tax rate applied to real property for the fiscal year ended December 31, 1999, was \$8.36 per \$1,000 of assessed valuation. After adjustment of the rate for inflationary increases in property values, the effective tax rate was \$7.02 per \$1,000 of assessed valuation for real property classified as residential/agricultural and \$7.97 per \$1,000 of assessed valuation for all other real property. Real property owners' tax bills are further reduced by homestead and rollback deductions, when applicable. The amount of these homestead and rollback reductions is reimbursed to the County by the State of Ohio.

Owners of tangible personal property are required to file a list of such property including costs, by April 30 of each year. The property is assessed for tax purposes at varying statutory percentages of cost. The tax rate applied to tangible personal property for the fiscal year ended December 31, 1999, was \$8.36 per \$1,000 of assessed valuation.

**ADAMS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)**

4. PROPERTY TAX (Continued)

Real Property - 1998 Valuation	
Residential/Agricultural	\$ 164,134,580
Commercial/Industrial	73,450,270
Tangible Personal Property - Valuation	
General - 1999	25,085,450
Public Utilities - 1998	<u>321,480,180</u>
Total Valuation	<u>\$ 584,150,480</u>

The Adams County Treasurer collects property tax on behalf of all taxing districts within the County. The Adams County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

5. RISK MANAGEMENT

The County maintains comprehensive insurance coverage through the County Risk Sharing Authority, a self-insurance group of twenty-one Ohio counties, for real property, building contents and vehicles. Vehicle policies include liability coverage for bodily injury and property damage. There is no coinsurance clause or requirement.

6. PENSION PLANS

A. Public Employees Retirement System of Ohio

The County contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing, multiple employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement benefits, disability, and survivor benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5% of their annual covered salary to fund pension obligation and the employer is required to contribute 13.55%. For law enforcement employees, the employee contribution is 9% and the employer contribution is 16.7%. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$ 1,494,434, \$1,349,489, and \$ 1,238,878, respectively. As of December 31, 1999, the County has made all required contributions.

ADAMS COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999
(Continued)

6. PENSION PLANS (Continued)

B. State Teachers Retirement System of Ohio

The County contributes to the State Teachers Retirement System of Ohio (STRS), a cost-sharing, multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, and survivor benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3% of their annual covered salary and the employer is required to contribute 14%. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions to STRS for the years ended December 31, 1999, 1998, and 1997 were \$ 9,789, \$ 15,016 and \$12,331, respectively. As of December 31, 1999, the County has made all required contributions.

7. FEDERAL GRANTS (Intergovernmental Receipts)

The federal awards expenditures are audited by the Auditor of State as part of their regular audit. Any instances of noncompliance with federal requirements and any disbursements that may be disallowed and subject to reimbursement to the federal government are disclosed in a separate part of this presentation.

8. HEALTH CARE BENEFITS

The County provides life insurance and accidental death and dismemberment insurance to most employees through Community Mutual. The County has elected to provide employee medical/surgical benefits through Community Mutual. The employees share the cost of the monthly premium with the Board of Commissioners. The premium varies with employee depending on the terms of the union contract or personnel policy. Dental and vision insurance are provided by the County to employees.

9. COMPLIANCE

The following noncompliance items were noted for the year ended December 31, 1999:

- A.** As of December 31, 1999, appropriations exceeded estimated receipts in the Construction Peebles Phase II Fund.
- B.** The County did not prepare its annual report in accordance with generally accepted accounting principles.
- C.** The County did not always encumber funds prior to the commitment.

10. PENDING LITIGATION

The County has various cases pending, the outcome of which is not determinable as of the date of this report.

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**ADAMS COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 1999**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education:</i>				
Nutrition Cluster:				
Food Distribution Program (See note C)	N/A	10.550	\$0	\$4,532
National School Breakfast Program (See note D)	N/A	10.553	7,353	0
National School Lunch Program (See note D)	N/A	10.555	<u>7,725</u>	<u>0</u>
Total U.S. Department of Agriculture - Nutrition Cluster			15,078	4,532
U.S. DEPARTMENT OF JUSTICE				
Public Safety Partnership and Community Policing Grants	N/A	16.710	<u>23,103</u>	<u>0</u>
Total U.S. Department of Justice			23,103	0
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed Through Ohio Department of Development</i>				
Community Development Block Grant (See Note B)				
	B-F-97-001-1	14.228	25,616	0
	B-F-95-001-1	14.228	2,000	0
	B-F-98-001-1	14.228	141,964	0
	B-P-97-001-1	14.228	10,000	0
	B-I-97-001-2	14.228	13,275	0
	B-P-98-001-2	14.228	<u>49,939</u>	<u>0</u>
Total U.S. Department of Housing and Urban Development			242,794	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>				
Social Services Block Grant	N/A	93.667	37,432	0
Medical Assistance Program	N/A	93.778	<u>110,355</u>	<u>0</u>
Total U.S. Department of Health and Human Services			147,787	0
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education</i>				
Special Education Grants to States (IDEA Part B)				
	065813-6B-SF-00P	84.027	9,651	0
Special Education Preschool Grants	065813-PG-S1-2000P	84.173	<u>5,078</u>	<u>0</u>
Total U.S. Department of Education			14,729	0
FEDERAL EMERGENCY MANAGEMENT AGENCY				
<i>Passed Through Ohio Department of Public Safety</i>				
Federal Emergency Management Act	DR-1164-001-91001	83.544	<u>277,184</u>	<u>0</u>
Totals			<u><u>\$720,675</u></u>	<u><u>\$4,532</u></u>

The accompanying notes to this Schedule are an integral part of this Schedule.

ADAMS COUNTY
NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 1999

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Federal Awards Expenditures (the Schedule) includes the federal grant activity of Adams County and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE B - SUBRECIPIENTS

Of the federal expenditures presented in the Schedule, Adams County provided federal awards to Adams Brown Economic Opportunities, Inc. in the amount of \$20,000. These funds were from the Community Development Block Grant to continue the meals on wheels program, CFDA# 14.228.

NOTE C - FOOD DISTRIBUTION

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities used. At December 31, 1999, the County had no significant food commodities in inventory.

NOTE D - NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM

Cash receipts from the U.S. Department of Agriculture for the National School Breakfast and Lunch Program are commingled with State grants. It is assumed federal revenues were expended on a first-in/first-out basis.

NOTE E - RETURNED FUNDS

The County returned \$24,152 to the Ohio Department of Development from the Community Development Block Grant CFDA #14.228.



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

Adams County
110 West Main
West Union, Ohio 45693

To the Board of County Commissioners:

We have audited the accompanying financial statements of Adams County, Ohio (the County), as of and for the fiscal year ended December 31, 1999, and have issued our report thereon dated September 18, 2000, wherein we noted the County did not adopt generally accepted accounting principles, which is required by statute. 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 County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our 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 1999-60401-001 through 1999-60401-004. We also noted immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated September 18, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County'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 County in a separate letter dated September 18, 2000.

This report is intended for the information and use of the Fiscal Review Committee, management, and elected officials, 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 "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

September 18, 2000



STATE OF OHIO
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JIM PETRO, AUDITOR OF STATE

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Adams County
110 West Main
West Union, Ohio 45693

To the Board of County Commissioners:

Compliance

We have audited the compliance of Adams County, Ohio (the County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 1999. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Adams County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses. However, we noted another matter involving the internal control over a federal program that does not require inclusion in this report that we have reported to management of the County in a separate letter dated September 18, 2000.

This report is intended solely for the information and use of the Fiscal Review Committee, management, elected officials, federal awarding agencies or pass-through entities, 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 "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

September 18, 2000

**ADAMS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	U.S. Department of Housing and Urban Development CFDA# 14.228
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A:> \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

**ADAMS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 1999
(Continued)**

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 1999-60401-001

Finding for Recovery Repaid Under Audit

Ohio Rev. Code, Section 325.03, sets the salary of a county auditor based upon the population range of the county. The population range of Adams County is in the range of 20,001 - 40,000, which entitles the County Auditor to be paid \$40,491 per year during 1999. However, the salary should have been prorated and based on a period starting March 12, 1999, and running to December 31, 1999.

Ohio Rev. Code, Section 5731.39, provides that county auditors also receive eight cents per capita for each full thousand of population for the first 20,000 and two cents per capita for each full thousand over 20,000 not less than 1,200 nor more than \$3,000 which is to be paid from the undivided estate tax fund. The County Auditor was paid based upon capita of 25,000, which makes a total of \$1,700 due.

The Adams County Auditor was paid \$40,491 in 1999 based on Ohio Rev. Code, Section 325.03, and \$1,700 based upon Ohio Rev. Code, Section 5731.39, for a total of \$42,191. For 1999, the County Auditor was due \$41,963.35 and was paid \$42,191.00, which makes an overpayment in the amount of \$227.65.

The cause of the overpayment was due to the salary not being prorated and based on the period March 12, 1999 through December 31, 1999.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code, Sections 325.03 and 5731.39, a Finding for Recovery for salary paid but not due is hereby issued against Carroll E. Newman, Adams County Auditor, and the bonding company Western and Surety Insurance Company, jointly and severally, in the amount of two hundred twenty-seven dollars and sixty-five cents, and in favor of the County General Fund.

Carroll E. Newman, Adams County Auditor, repaid the finding noted above in the amount of \$227.65, check number 4693, receipted into the County treasury on pay-in 1864 dated September 12, 2000.

FINDING NUMBER 1999-60401-002

Noncompliance - Not reporting in accordance with Generally Accepted Accounting Principles

Ohio Administrative Code, Section 117-1-11, requires Adams County to prepare its annual financial report in accordance with generally accepted accounting principles. However, the County prepares its financial statements on the basis of accounting formerly prescribed or permitted by the Auditor of State, which is a basis of accounting other than generally accepted accounting principles. The accompanying financial statements omit assets, liabilities, fund equities, and disclosures that, while material, cannot be determined at this time. The County can be fined and various other administrative remedies may be taken against the County.

**ADAMS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 1999
(Continued)**

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 1999-60401-003

Noncompliance - Appropriations exceeded Estimated Revenues

Ohio Rev. Code, Section 5705.39, states that the total appropriation from each fund should not exceed the total estimated revenue. No appropriation measure is to become effective until the county auditor files a certificate that the total appropriations from each fund do not exceed the total official estimate or amended official estimate.

Appropriations exceeded total certified resources in the following fund:

<u>Fund</u>	<u>Estimated Revenues</u>	<u>Appropriations</u>	<u>Variance</u>
Construction Peebles Sewer Phase 2	\$2,900	\$22,222	\$(19,322)

FINDING NUMBER 1999-60401-004

Noncompliance - Prior Certification of Funds

Ohio Rev. Code, Section 5705.41 (D), requires 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. Every 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 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 County may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within thirty days from the receipt of such certificate.
2. If the amount involved is less than one thousand (\$1,000), the fiscal officer may authorize payment through a Then-and-Now Certificate without affirmation of the Board of County Commissioners, if such expenditure is otherwise valid.

The County Auditor did not utilize the above exceptions and did not issue the required certifications prior to expending County funds, in 22% of the purchases tested.

ADAMS COUNTY
SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 1999

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1998-60401-001	Adams County did not prepare its annual financial report in accordance with generally accepted accounting principles, as required by OAC Section 117-1-11.	No	Not corrected in 1999
1998-60401-002	Adams County had appropriations exceeding estimated revenues in the Peebles Phase II Debt Service	No	Not corrected in 1999



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ADAMS COUNTY FINANCIAL CONDITION

ADAMS 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
OCTOBER 5, 2000