



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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REPORT OF INDEPENDENT ACCOUNTANTS

Board of Trustees
Elyria Public Library
Lorain County
320 Washington Avenue
Elyria, Ohio 44035

We have audited the accompanying financial statements of the Elyria Public Library, Lorain County, Ohio, (the Library) as of and for the years ended December 31, 1999 and December 31, 1998. These financial statements are the responsibility of the Library's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Library prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Library as of December 31, 1999 and December 31, 1998, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2000 on our consideration of the Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of the management and 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.

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Jim Petro
Auditor of State

March 21, 2000

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

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Other Government Grants-In-Aid	\$2,550,830			\$2,550,830
Patron Fines and Fees	128,005			128,005
Earnings on Investments	36,853	\$8,995		45,848
Refunds and Reimbursements		22,942		22,942
Contributions, Gifts and Donations	27,743		\$2,630	30,373
Miscellaneous Receipts	19,264			19,264
	<u>2,762,695</u>	<u>31,937</u>	<u>2,630</u>	<u>2,797,262</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Salaries and Benefits	1,340,993			1,340,993
Purchased and Contracted Services	222,940		10	222,950
Supplies	57,036		25	57,061
Library Materials & Information	631,177		1,184	632,361
Other Objects	15,584		75	15,659
Capital Outlay	22,334	27,004		49,338
	<u>2,290,064</u>	<u>27,004</u>	<u>1,294</u>	<u>2,318,362</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>472,631</u>	<u>4,933</u>	<u>1,336</u>	<u>478,900</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		402,238	1,000	403,238
Transfers-Out	(404,186)			(404,186)
	<u>(404,186)</u>	<u>402,238</u>	<u>1,000</u>	<u>(948)</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	68,445	407,171	2,336	477,952
Fund Cash Balances, January 1	<u>1,031,632</u>	<u>219,662</u>	<u>2,242</u>	<u>1,253,536</u>
Fund Cash Balances, December 31	<u>\$1,100,077</u>	<u>\$626,833</u>	<u>\$4,578</u>	<u>\$1,731,488</u>
Reserves for Encumbrances, December 31	<u>\$134,366</u>	<u>\$9,940</u>	<u>\$0</u>	<u>\$144,306</u>

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
PROPRIETARY AND FIDUCIARY FUND TYPE
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>Nonexpendable Trust</u>	
Operating Cash Receipts:			
Patron Fines and Fees	\$73,261		\$73,261
Earnings on Investments		\$6,732	6,732
Contributions, Gifts and Donations		19,061	19,061
	<u>73,261</u>	<u>25,793</u>	<u>99,054</u>
Operating Cash Disbursements:			
Current:			
Supplies	1,580		1,580
Purchased and Contracted Services	45,361		45,361
Other Objects		98,590	98,590
Capital Outlay			0
	<u>46,941</u>	<u>98,590</u>	<u>145,531</u>
Operating Income/(Loss)	<u>26,320</u>	<u>(72,797)</u>	<u>(46,477)</u>
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	26,320	(72,797)	(46,477)
Transfers-In		948	948
Transfers-Out			0
Net Receipts Over/(Under) Disbursements	26,320	(71,849)	(45,529)
Fund Cash Balances, January 1	<u>8,872</u>	<u>208,274</u>	<u>217,146</u>
Fund Cash Balances, December 31	<u>\$35,192</u>	<u>\$136,425</u>	<u>\$171,617</u>
Reserves for Encumbrances, December 31	<u>\$2,638</u>	<u>\$0</u>	<u>\$2,638</u>

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Other Government Grants-In-Aid	\$2,311,971			\$2,311,971
Patron Fines and Fees	133,835			133,835
Earnings on Investments	96,322			96,322
Contributions, Gifts and Donations	20,636		\$975	21,611
Miscellaneous Receipts	15,722			15,722
Total Cash Receipts	<u>2,578,486</u>	<u>0</u>	<u>975</u>	<u>2,579,461</u>
Cash Disbursements:				
Current:				
Salaries and Benefits	1,243,897			1,243,897
Supplies	60,667			60,667
Purchased and Contracted Services	216,942		188	217,130
Library Materials & Information	639,170		1,072	640,242
Other Objects	11,897		125	12,022
Capital Outlay	13,872	\$698,946		712,818
Total Cash Disbursements	<u>2,186,445</u>	<u>698,946</u>	<u>1,385</u>	<u>2,886,776</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>392,041</u>	<u>(698,946)</u>	<u>(410)</u>	<u>(307,315)</u>
Other Financing Receipts/(Disbursements):				
Transfers-In	0	404,483	1,500	405,983
Transfers-Out	(408,062)			(408,062)
Total Other Financing Receipts/(Disbursements)	<u>(408,062)</u>	<u>404,483</u>	<u>1,500</u>	<u>(2,079)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(16,021)	(294,463)	1,090	(309,394)
Fund Cash Balances, January 1	1,047,653	514,125	1,152	1,562,930
Fund Cash Balances, December 31	<u>\$1,031,632</u>	<u>\$219,662</u>	<u>\$2,242</u>	<u>\$1,253,536</u>
Reserves for Encumbrances, December 31	<u>\$117,255</u>	<u>\$5,659</u>	<u>\$742</u>	<u>\$123,656</u>

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
PROPRIETARY AND FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	
Operating Cash Receipts:			
Patron Fines and Fees	\$3,865		\$3,865
Contributions, Gifts and Donations		\$12,909	12,909
Total Operating Cash Receipts	<u>3,865</u>	<u>12,909</u>	<u>16,774</u>
Operating Cash Disbursements:			
Current:			
Supplies	60		60
Purchased and Contracted Services	1,477		1,477
Capital Outlay		21,667	21,667
Total Operating Cash Disbursements	<u>1,537</u>	<u>21,667</u>	<u>23,204</u>
Operating Income/(Loss)	<u>2,328</u>	<u>(8,758)</u>	<u>(6,430)</u>
Non-Operating Cash Receipts:			
Other Non-Operating Receipts	6,544		6,544
Total Non-Operating Cash Receipts	<u>6,544</u>	<u>0</u>	<u>6,544</u>
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	8,872	(8,758)	114
Transfers-In		2,079	2,079
Tranfers-Out		0	0
Net Receipts Over/(Under) Disbursements	8,872	(6,679)	2,193
Fund Cash Balances, January 1	<u>0</u>	<u>214,953</u>	<u>214,953</u>
Fund Cash Balances, December 31	<u>\$8,872</u>	<u>\$208,274</u>	<u>\$217,146</u>
Reserves for Encumbrances, December 31	<u>\$2,051</u>	<u>\$82,582</u>	<u>\$84,633</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND DECEMBER 31, 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Elyria Public Library, Lorain County, (the Library) 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 Library operates under the direction of a seven-member Board of Trustees. The Library provides the community with various educational and literary resources.

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

Component units are legally separate organizations for which the Library is financially accountable. Component units may also include organizations that are fiscally dependent on the Library in that the Library approves their budget, the issuance of their debt or the levying of their taxes. The Library has no component units.

The following entity which performs activities within the Library's boundaries for the benefit of its residents is excluded from the accompanying financial statements because the Library is not financially accountable for this entity nor is it fiscally dependent on the Library.

Friend's of Elyria Public Library

Friend's of Elyria Public Library is a federal tax-exempt, not for profit organization under section 501 (c)(3) of the Internal Revenue Code. The Friend's organization was developed through community members who support the Library through fund-raising activities and the operation of a small retail shop located within the Library. The Library exercised no financial control over this not for profit organization. The Library received \$5,232 in financial contributions from the Friend's organization during the fiscal period January 1, 1998 through December 31, 1999. Total cash assets (unaudited) of the Friend's of Elyria Public Library at December 31, 1999 amounted to \$10,138. The Friend's Treasurer's Report (unaudited) can be obtained through Charlene Firestone, Treasurer.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND DECEMBER 31, 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting

The Library uses fund accounting to segregate cash and investments that are restricted as to use. The Library classifies its funds into the following types:

General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Fund

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through Enterprise or Trust Funds). The Library had the following significant Capital Projects Fund:

Building Repair and Branch Operations Fund - used for the purpose of expanding, renovating, improving, furnishing and equipping the existing Library and improving its site.

Enterprise Fund

This fund accounts for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The Library had the following significant Enterprise Fund:

Enterprise (Lease) Fund - used to account for the lease revenues and any expenses which relate to the upkeep and maintenance of the parking lots and buildings.

Fiduciary Funds (Trust Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Library to maintain the corpus of the trust, the fund is classified as a Nonexpendable Trust Fund. Other Trust Funds are classified as Expendable. The Library had the following significant Fiduciary Funds:

Expendable Trust Fund

Project Read Fund - used primarily for the purchase of materials used in conjunction with the Library's adult tutoring program.

Nonexpendable Trust Funds

Endowment Fund - used to account for revenues received from earnings on investments and from private donations. Funds are utilized for the purchase of Library materials.

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND DECEMBER 31, 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Fiduciary Funds (Trust Funds) (Continued)

Nonexpendable Trust Funds (Continued)

Smith Trust Fund - used to account for revenues received from earnings on investments.

E. Budgetary Process

The Ohio Administrative Code requires that each fund be budgeted annually.

Appropriations

The Board of Trustees must annually approve appropriation measures and subsequent amendments for each fund. The Library sends a copy of the appropriation measure and subsequent amendments to the County Budget Commission. Unencumbered appropriations lapse at year end.

Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

Encumbrances

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

A summary of 1999 and 1998 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Library.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND DECEMBER 31, 1998
(Continued)

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>1999</u>	<u>1998</u>
Demand deposits	\$872,302	\$488,116
Certificates of deposit	754,246	719,483
Petty cash and change cash	440	440
Total deposits	1,626,988	1,208,039
STAR Ohio	276,117	262,643
Total investments	276,117	262,643
Total deposits and investments	\$1,903,105	\$1,470,682

Deposits: Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by securities specifically pledged by the financial institution to the Library.

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1999 and December 31, 1998 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,818,508	\$2,762,695	(\$55,813)
Capital Projects	431,906	434,175	2,269
Enterprise	101,295	73,261	(28,034)
Fiduciary	56,111	30,371	(25,740)
Total	\$3,407,820	\$3,300,502	(\$107,318)

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND DECEMBER 31, 1998
(Continued)

3. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,169,185	\$2,828,616	\$340,569
Capital Projects	650,659	36,944	613,715
Enterprise	57,161	49,579	7,582
Fiduciary	167,570	99,884	67,686
Total	<u>\$4,044,575</u>	<u>\$3,015,023</u>	<u>\$1,029,552</u>

1998 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,629,919	\$2,578,486	(\$51,433)
Capital Projects	427,653	404,483	(23,170)
Enterprise	10,073	10,409	336
Fiduciary	27,250	17,463	(9,787)
Total	<u>\$3,094,895</u>	<u>\$3,010,841</u>	<u>(\$84,054)</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,688,682	\$2,711,762	(\$23,080)
Capital Projects	711,149	704,605	6,544
Enterprise	3,600	3,588	12
Fiduciary	109,407	106,376	3,031
Total	<u>\$3,512,838</u>	<u>\$3,526,331</u>	<u>(\$13,493)</u>

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND DECEMBER 31, 1998
(Continued)

4. GRANTS-IN-AID

The primary source of revenue for Ohio public libraries is the State Library and Local Government Support Fund (LLGSF). The LLGSF is allocated to each county based on the county's prior intangibles tax of LLGSF revenues, and its population. The County Budget Commission allocates these funds to the Library based on its needs such as for the construction of new library buildings, improvements, operation, maintenance, or other expenses. The Budget Commission cannot reduce its allocation of these funds to the Library on account of any additional revenues realized by the Library. These revenues are reflected in the financial statements as Other Government Grants-In-Aid.

5. RETIREMENT SYSTEM

The Public Employees Retirement System of Ohio (PERS) is a state operated, cost-sharing, multiple employer public employee retirement system. PERS provides retirement benefits to vested employees who are eligible to retire based upon years of service. PERS also provides survivor and disability benefits to vested employees.

Contribution rates are also prescribed by the Ohio Revised Code. The Library's PERS members contributed 8.5% of their gross salaries. The Library contributed an amount equal to 13.55% of participants' gross salaries. The Library has paid all contributions required through December 31, 1999.

6. RISK MANAGEMENT

The Library has obtained commercial insurance for the following risks:

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

The Library also provides health insurance and dental and vision coverage to full-time employees through a private carrier. The Library's liability for health care is limited to the premiums paid.



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

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Board of Trustees
Elyria Public Library
Lorain County
320 Washington Avenue
Elyria, Ohio 44035

We have audited the financial statements of the Elyria Public Library, Lorain County, Ohio, (the Library) as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated March 21, 2000. 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 Library'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 Library'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 Library in a separate letter dated March 21, 2000.

This report is intended for the information and use of management and the Board of Trustees, 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

March 21, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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ELYRIA PUBLIC LIBRARY

LORAIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
APRIL 18, 2000