



**VILLAGE OF FORT SHAWNEE
ALLEN COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999-1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Fort Shawnee
Allen County
2050 West Breese Road
Lima, Ohio 45806-1710

To the Village Council:

We have audited the accompanying financial statements of the Village of Fort Shawnee, Allen County, (the Village) as of and for the years ended December 31, 1999 and 1998. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village of Fort Shawnee, Allen County, as of December 31, 1999 and 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 April 18, 2000 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of the management, Village Council and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

April 18, 2000

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

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts:					
Property Tax and Other Local Taxes	\$52,466	\$34,623	\$0	\$37,675	\$124,764
Intergovernmental Receipts	166,539	195,657	0	3,692	365,888
Special Assessments	0	0	8,253	0	8,253
Fines, Licenses, and Permits	45,619	395	0	0	46,014
Miscellaneous	47,616	6,473	0	306	54,395
Total Cash Receipts	<u>312,240</u>	<u>237,148</u>	<u>8,253</u>	<u>41,673</u>	<u>599,314</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	115,646	86,225	0	0	201,871
Public Health Services	12,747	0	0	0	12,747
Leisure Time Activities	0	1,412	0	0	1,412
Community Environment	2,524	1,950	0	0	4,474
Transportation	0	83,969	0	0	83,969
General Government	79,891	0	169	706	80,766
Debt Service	480	8,446	8,560	0	17,486
Capital Outlay	74,668	84,210	0	40,439	199,317
Total Disbursements	<u>285,956</u>	<u>266,212</u>	<u>8,729</u>	<u>41,145</u>	<u>602,042</u>
Total Receipts Over/(Under) Disbursements	<u>26,284</u>	<u>(29,064)</u>	<u>(476)</u>	<u>528</u>	<u>(2,728)</u>
Other Financing Receipts/(Disbursements):					
Sale of Notes	20,550	0	0	0	20,550
Sale of Fixed Assets	0	1,600	0	0	1,600
Transfers-In	0	37,712	0	0	37,712
Transfers-Out	(37,712)	0	0	0	(37,712)
Other Sources	16,514	0	0	0	16,514
Total Other Financing Receipts/(Disbursements)	<u>(648)</u>	<u>39,312</u>	<u>0</u>	<u>0</u>	<u>38,664</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>25,636</u>	<u>10,248</u>	<u>(476)</u>	<u>528</u>	<u>35,936</u>
Fund Cash Balances January 1	<u>141,942</u>	<u>81,070</u>	<u>4,345</u>	<u>3,345</u>	<u>230,702</u>
Fund Cash Balances, December 31	<u>\$167,578</u>	<u>\$91,318</u>	<u>\$3,869</u>	<u>\$3,873</u>	<u>\$266,638</u>
Reserves for Encumbrances, December 31	<u>\$1,449</u>	<u>\$4,481</u>	<u>\$0</u>	<u>\$1,200</u>	<u>\$7,130</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 BALANCE
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Agency
Non-Operating Cash Receipts:	
Other Non-Operating Receipts	\$77,195
Total Non-Operating Cash Receipts	77,195
Non-Operating Cash Disbursements:	
Other Non-Operating Cash Disbursements	77,195
Total Non-Operating Cash Disbursements	77,195
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	0
Fund Cash Balance, January 1	0
Fund Cash Balance, December 31	\$0
Reserve for Encumbrances, December 31	\$0

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 FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1998**

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts:					
Property Tax and Other Local Taxes	\$54,412	\$38,606	\$0	\$39,218	\$132,236
Intergovernmental Receipts	134,825	179,621	0	3,712	318,158
Special Assessments	0	0	8,469	0	8,469
Fines, Licenses, and Permits	34,696	970	0	0	35,666
Miscellaneous	25,134	5,013	0	569	30,716
Total Cash Receipts	<u>249,067</u>	<u>224,210</u>	<u>8,469</u>	<u>43,499</u>	<u>525,245</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	112,814	79,884	0	0	192,698
Public Health Services	12,054	0	0	0	12,054
Leisure Time Activities	0	1,104	0	0	1,104
Community Environment	2,151	0	0	0	2,151
Basic Utility Services	29	0	0	0	29
Transportation	0	90,215	0	0	90,215
General Government	87,162	5,320	183	767	93,432
Debt Service	1,688	8,446	7,788	0	17,922
Capital Outlay	0	41,312	0	39,997	81,309
Total Disbursements	<u>215,898</u>	<u>226,281</u>	<u>7,971</u>	<u>40,764</u>	<u>490,914</u>
Total Receipts Over/(Under) Disbursements	<u>33,169</u>	<u>(2,071)</u>	<u>498</u>	<u>2,735</u>	<u>34,331</u>
Other Financing Receipts/(Disbursements):					
Transfers-In	0	7,822	0	0	7,822
Transfers-Out	(7,822)	0	0	0	(7,822)
Other Sources	15,732	0	0	0	15,732
Total Other Financing Receipts/(Disbursements)	<u>7,910</u>	<u>7,822</u>	<u>0</u>	<u>0</u>	<u>15,732</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	41,079	5,751	498	2,735	50,063
Fund Cash Balances January 1	<u>100,863</u>	<u>75,319</u>	<u>3,847</u>	<u>610</u>	<u>180,639</u>
Fund Cash Balances, December 31	<u>\$141,942</u>	<u>\$81,070</u>	<u>\$4,345</u>	<u>\$3,345</u>	<u>\$230,702</u>
Reserves for Encumbrances, December 31	<u><u>\$1,357</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,357</u></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 BALANCE
FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1998**

	Agency
Non-Operating Cash Receipts:	
Other Non-Operating Receipts	\$67,417
Total Non-Operating Cash Receipts	67,417
Non-Operating Cash Disbursements:	
Other Non-Operating Cash Disbursements	67,417
Total Non-Operating Cash Disbursements	67,417
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	0
Fund Cash Balance, January 1	0
Fund Cash Balance, December 31	\$0
Reserve for Encumbrances, December 31	\$0

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Fort Shawnee, Allen County, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village operates under a charter form of government. The Charter established the legislative powers to be vested in a council of seven members to be elected at large by the voters, for four-year terms. The fiscal officer (Finance Director) is appointed by the Council. The Village provides general governmental services, park operations (leisure time activities), and police services.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. 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

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

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

D. Fund Accounting

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

1. General Fund

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

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Contract Police Fund -This fund receives money collected by a tax levy from Shawnee Township for a police protection agreement.

3. Debt Service Fund

These funds are used to accumulate resources for the payment of bonds and note indebtedness. The Village had the following significant debt service fund:

Bond Retirement Fund - Used for the accumulation of resources for retirement of a 1989 waterline improvement bond issue.

4. Capital Project Fund

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Village had the following significant capital project fund:

Capital Improvements Fund - This fund receives monies from a tax levy specifically for the upkeep of roads and streets.

5. Fiduciary Funds (Agency Fund)

Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant fiduciary fund:

Water Fund - The City of Lima collects and forwards to the Village the charges collected for the water used by Village residents. In turn, the Village remits to the City of Lima, the charges which have been collected.

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

3. Encumbrances

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

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

F. Property, Plant and Equipment

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

G. Unpaid Vacation and Sick Leave

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>1999</u>	<u>1998</u>
Demand deposits	\$ 50,960	\$ 44,840
Investments:		
STAR Ohio	215,678	185,862
Total deposits and investments	<u>\$ 266,638</u>	<u>\$ 230,702</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

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 1998 follows:

Fund Type	1999 Budgeted vs. Actual Receipts		
	Budgeted Receipts	Actual Receipts	Variance
General	\$ 230,885	\$ 349,304	\$ 118,419
Special Revenue	264,779	276,460	11,681
Debt Service	8,473	8,253	(220)
Capital Projects	41,500	41,673	173
Fiduciary	82,595	77,195	(5,400)
Total	<u>\$ 628,232</u>	<u>\$ 752,885</u>	<u>\$ 124,653</u>

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

3. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 372,827	\$ 325,117	\$ 47,710
Special Revenue	345,849	270,693	75,156
Debt Service	12,819	8,729	4,090
Capital Projects	44,715	42,345	2,370
Fiduciary	82,595	77,195	5,400
Total	<u>\$ 858,805</u>	<u>\$ 724,079</u>	<u>\$ 134,726</u>

1998 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 193,810	\$ 264,799	\$ 70,989
Special Revenue	204,246	232,032	27,786
Debt Service	8,062	8,469	407
Capital Projects	43,190	43,499	309
Fiduciary	67,417	67,417	0
Total	<u>\$ 516,725</u>	<u>\$ 616,216</u>	<u>\$ 99,491</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 294,673	\$ 225,077	\$ 69,596
Special Revenue	279,565	226,281	53,284
Debt Service	11,910	7,971	3,939
Capital Projects	40,300	40,764	(464)
Fiduciary	82,000	67,417	14,583
Total	<u>\$ 708,448</u>	<u>\$ 567,510</u>	<u>\$ 140,938</u>

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Village.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

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

5. DEBT

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
Water Line Construction Bond	\$ 56,000	8%
Dump Truck Loan	10,139	6%
Police Cruiser Loan	20,550	6%
Total	<u>\$ 86,689</u>	

The Water Line Construction Bonds were issued for the purpose of constructing a water line connecting the existing City of Lima water line to the water distribution system in the Highland Green subdivision. The bonds will be redeemed through the proceeds of special assessments levied against the benefitted property owners. The bonds are to be retired on a serial basis through 2009.

In 1997, the Village entered into a four year loan for the purchase of a dump truck.

During 1999, the Village entered into a four year loan for the purchase of a police cruiser. The purchased commodity acts as the collateral for each of these loans.

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	Waterline Construction Bond	Dump Truck Loan	Police Cruiser Loan
2000	\$ 8,256	\$ 8,446	\$ 5,756
2001	7,952	2,112	5,756
2002	7,648	0	5,756
2003	8,344	0	5,275
2004	7,964	0	0
Subsequent	42,132	0	0
Total	<u>\$ 82,296</u>	<u>\$ 10,558</u>	<u>\$ 22,543</u>

6. RETIREMENT SYSTEMS

The Village's law enforcement officers belong to the Police and Firemen's Disability and Pension Funds (PFDPF). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1999 and 1998, members of PFDPF contributed 10% of their wages to the PFDPF. The Village contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 1999.

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

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Commercial Inland Marine
- Law Enforcement Officers' Liability Coverage

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

9. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.



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

Village of Fort Shawnee
Allen County
2050 West Breese Road
Lima, Ohio 45806-1710

To the Village Council:

We have audited the accompanying financial statements of the Village of Fort Shawnee, Allen County, (the Village), as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated April 18, 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 Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated April 18, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated April 18, 2000.

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

JIM PETRO
Auditor of State

April 18, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF FORT SHAWNEE

ALLEN 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
JUNE 8, 2000**