



**FAIRFIELD COUNTY DISTRICT LIBRARY  
FAIRFIELD COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000 -1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**FAIRFIELD COUNTY DISTRICT LIBRARY  
FAIRFIELD COUNTY**

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STATE OF OHIO  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Board of Trustees  
Fairfield County District Library  
Fairfield County  
219 North Broad Street  
Lancaster, Ohio 43130-3098

We have audited the accompanying financial statements of the Fairfield County District Library, Fairfield County, Ohio, (the Library) as of and for the years ended December 31, 2000 and December 31, 1999. 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 Fairfield County District Library, Fairfield County, Ohio as of December 31, 2000 and December 31, 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2001 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report considering the results of our audits.

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

**JIM PETRO**  
Auditor of State

May 18, 2001

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FAIRFIELD COUNTY DISTRICT LIBRARY  
FAIRFIELD COUNTY

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

	<u>Governmental Fund Types</u>					<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>						
Government Grants-In-Aid	\$3,281,893	\$0	\$0	\$0	\$0	\$3,281,893
Patron Fines and Fees	68,475	0	0	0	0	68,475
Earnings on Investments	115,916	0	0	0	0	115,916
Contributions, Gifts and Donations	0	0	0	0	33,048	33,048
Miscellaneous Receipts	32,870	0	0	0	0	32,870
<b>Total Cash Receipts</b>	<u>3,499,154</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>33,048</u>	<u>3,532,202</u>
<b>Cash Disbursements:</b>						
Current:						
Salaries and Benefits	1,557,137	0	0	0	0	1,557,137
Supplies	92,824	0	0	0	0	92,824
Purchased and Contracted Services	673,698	0	0	0	0	673,698
Library Materials & Info.	567,757	4,203	0	0	2,432	574,392
Other Objects	12,118	0	0	0	0	12,118
Debt Service:						
Redemption of Principal	0	0	72,242	0	0	72,242
Interest Payments and Other Financing Fees and Costs	0	0	57,130	0	0	57,130
Capital Outlay	222,551	0	0	1,507,641	0	1,730,192
<b>Total Cash Disbursements</b>	<u>3,126,085</u>	<u>4,203</u>	<u>129,372</u>	<u>1,507,641</u>	<u>2,432</u>	<u>4,769,733</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>373,069</u>	<u>(4,203)</u>	<u>(129,372)</u>	<u>(1,507,641)</u>	<u>30,616</u>	<u>(1,237,531)</u>
<b>Other Financing Receipts/(Disbursements):</b>						
Transfers-In	0	19,000	129,373	497,441	0	645,814
Transfers-Out	(645,814)	0	0	0	0	(645,814)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(645,814)</u>	<u>19,000</u>	<u>129,373</u>	<u>497,441</u>	<u>0</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(272,745)</u>	<u>14,797</u>	<u>1</u>	<u>(1,010,200)</u>	<u>30,616</u>	<u>(1,237,531)</u>
Fund Cash Balances, January 1	1,061,167	0	0	1,452,538	22,277	2,535,982
<b>Fund Cash Balances, December 31</b>	<u>\$788,422</u>	<u>\$14,797</u>	<u>\$1</u>	<u>\$442,338</u>	<u>\$52,893</u>	<u>\$1,298,451</u>
Reserve for Encumbrances, December 31	<u>\$597,162</u>	<u>\$0</u>	<u>\$1</u>	<u>\$21,873</u>	<u>\$400</u>	<u>\$619,436</u>

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

**FAIRFIELD COUNTY DISTRICT LIBRARY  
FAIRFIELD COUNTY**

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

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>					
Government Grants-In-Aid	\$3,056,091	\$0	\$0	\$0	\$3,056,091
Patron Fines and Fees	70,565	0	0	0	70,565
Earnings on Investments	95,457	0	0	0	95,457
Contributions, Gifts and Donations	0	0	0	12,304	12,304
Miscellaneous Receipts	16,938	0	0	0	16,938
<b>Total Cash Receipts</b>	<u>3,239,051</u>	<u>0</u>	<u>0</u>	<u>12,304</u>	<u>3,251,355</u>
<b>Cash Disbursements:</b>					
Current:					
Salaries and Benefits	1,422,105	0	0	0	1,422,105
Supplies	69,266	0	0	0	69,266
Purchased and Contracted Services	558,319	0	0	0	558,319
Library Materials & Info.	545,469	0	0	3,817	549,286
Other Objects	10,374	0	0	0	10,374
Debt Service:					
Redemption of Principal	0	29,002	0	0	29,002
Interest Payments and Other Financing Fees and Costs	0	24,903	0	0	24,903
Capital Outlay	57,770	0	555,741	0	613,511
<b>Total Cash Disbursements</b>	<u>2,663,303</u>	<u>53,905</u>	<u>555,741</u>	<u>3,817</u>	<u>3,276,766</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>575,748</u>	<u>(53,905)</u>	<u>(555,741)</u>	<u>8,487</u>	<u>(25,411)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Proceeds of Notes	0	0	1,153,786	0	1,153,786
Transfers-In	0	53,905	0	0	53,905
Transfers-Out	(53,905)	0	0	0	(53,905)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(53,905)</u>	<u>53,905</u>	<u>1,153,786</u>	<u>0</u>	<u>1,153,786</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	521,843	0	598,045	8,487	1,128,375
Fund Cash Balances, January 1	539,324	0	854,493	13,790	1,407,607
<b>Fund Cash Balances, December 31</b>	<u><u>\$1,061,167</u></u>	<u><u>\$0</u></u>	<u><u>\$1,452,538</u></u>	<u><u>\$22,277</u></u>	<u><u>\$2,535,982</u></u>
Reserve for Encumbrances, December 31	<u>\$617,472</u>	<u>\$0</u>	<u>\$1,109,860</u>	<u>\$1,022</u>	<u>\$1,728,354</u>

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



**FAIRFIELD COUNTY DISTRICT LIBRARY  
FAIRFIELD COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Fairfield County District Library, Fairfield County, Ohio, (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 is directed by a seven-member Board of Trustees. As described in Note 6 to the financial statements, four Trustees are appointed by the Common Pleas Court Judge and three Trustees are appointed by the County Commissioners. The Library provides general community services, including reference, children's, and outreach activities for the community.

The Library's management believes these financial statements present all activities for which the Library 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**

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

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

**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:

**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**

This fund is used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Library had the following significant Special Revenue Fund:

Library Materials and Information Fund - This funds were used to purchase materials for the books for babies program.

**FAIRFIELD COUNTY DISTRICT LIBRARY  
FAIRFIELD COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**3. Debt Service Funds**

The debt service fund is used to accumulate resources for the payment of a note issued for the renovation of the Main Library.

**4. Capital Project Funds**

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).

**5. Expendable Trust Fund**

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 non-expendable trust fund. Other trust funds are classified as expendable.

**E. Budgetary Process**

The Ohio Administrative 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 and object level of control. The Board of Trustees must annually approve appropriation measures and subsequent amendments. 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.

**3. 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 re-appropriated.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

**F. Property, Plant and Equipment**

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

**FAIRFIELD COUNTY DISTRICT LIBRARY  
FAIRFIELD COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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.

**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>2000</u>	<u>1999</u>
Demand deposits	\$98,401	\$821,587
Certificates of deposit	0	525,000
Total deposits	98,401	1,346,587
Investments - STAR Ohio	1,200,050	1,189,395
Total deposits and investments	\$98,401	\$1,346,587

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation or (2) 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, 2000 and December 31, 1999 follows:

<b>2000 Budgeted vs. Actual Receipts</b>			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,431,721	\$3,499,154	\$67,433
Special Revenue	19,000	19,000	0
Debt Service	129,373	129,373	0
Capital Projects	497,441	497,441	0
Expendable Trust	5,000	33,048	28,048
Total	\$4,082,535	\$4,178,016	\$95,481

**FAIRFIELD COUNTY DISTRICT LIBRARY  
FAIRFIELD COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

<b>2000 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$4,492,689	\$3,751,589	\$741,100
Special Revenue	19,000	4,203	14,797
Debt Service	129,373	129,372	1
Capital Projects	1,635,580	1,507,641	127,939
Expendable Trust	25,437	2,432	23,005
Total	<u>\$6,302,079</u>	<u>\$5,395,237</u>	<u>\$906,842</u>

<b>1999 Budgeted vs. Actual Receipts</b>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$3,221,066	\$3,239,051	\$17,985
Special Revenue	19,000	0	(19,000)
Debt Service	58,957	53,905	(5,052)
Capital Projects	1,247,491	1,153,786	(93,705)
Expendable Trust	15,354	12,304	(3,050)
Total	<u>\$4,561,868</u>	<u>\$4,459,046</u>	<u>(\$102,822)</u>

<b>1999 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$3,760,390	\$3,334,680	\$425,710
Special Revenue	19,000	0	19,000
Debt Service	58,957	53,905	5,052
Capital Projects	2,101,984	1,665,601	436,383
Expendable Trust	28,901	4,839	24,062
Total	<u>\$5,969,232</u>	<u>\$5,059,025</u>	<u>\$910,207</u>

**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.

**FAIRFIELD COUNTY DISTRICT LIBRARY  
FAIRFIELD COUNTY**

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

**5. DEBT**

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
General Obligation Notes	1,042,564	5.25%

The Library entered into a twelve-year Facilities Note with Park National Bank in 1999 for renovations of the main library.

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

Year ending December 31:	Facilities Note
2001	\$129,372
2002	129,372
2003	129,372
2004	129,372
2005	129,372
Subsequent	722,332
Total	\$1,369,192

**6. 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 10.84% of participants' gross salaries for 2000. The Library contributed an amount equal to 13.55% of participants' gross salaries for 1999. The Library has paid all contributions required through December 31, 2000.

**7. 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.

**FAIRFIELD COUNTY DISTRICT LIBRARY  
FAIRFIELD COUNTY**

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

**8. RELATED ORGANIZATIONS**

**Fairfield County-** The District Library is statutorily created as a separate and distinct political subdivision of the State. Four Trustees of the District Library are appointed by the Commissioners and three Trustees are appointed by the judges of the Common Pleas Court. The District Library Board of Trustees possesses its own contracting and budgeting authority, handles its own personnel actions, and does not depend on the County for operational Subsidies.

**Fairfield County Library Foundation-** The Fairfield County Library Foundation is a statutorily created as a separate and distinct organization. Four of the Trustees of the District library serve on the Board of Trustees for the foundation. Additionally, the executive director serves on the Board of Trustees for the foundation, and the remaining three Trustees are appointed by the District Library Board of Trustees. The foundation possesses its own contracting and budgeting authority, and solicits donations for the projects of the foundation. The Foundation does not depend on the Library for subsidies, but rents a property to the Library. Additionally, the foundation sold a building to the library during 2000 as discussed in Note 9.

**9. RELATED PARTY TRANSACTIONS**

The District Library had expenditure transactions with the Fairfield County Library Foundation a related organization of the Library during fiscal years 1999 and 2000. The Library paid the Foundation \$54,000 and \$299,748 during fiscal years 1999 and 2000 respectively, for rent and purchase of a Library branch building.



**STATE OF OHIO  
OFFICE OF THE AUDITOR**

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

Board of Trustees  
Fairfield County District Library  
Fairfield County  
219 North Broad Street  
Lancaster, Ohio 43130-3098

We have audited the accompanying financial statements of the Fairfield County District Library, Fairfield County, Ohio (the Library), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated May 18, 2001. 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.

**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 audits 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 a certain immaterial instance of noncompliance that we have reported to management of the Library in a separate letter dated May 18, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audits, we considered 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 a certain matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Library in a separate letter dated May 18, 2001.

Fairfield County District Library  
Fairfield County  
Report on Compliance and on Internal Control Required  
by *Government Auditing Standards*  
Page 2

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

**JIM PETRO**  
Auditor of State

May 18, 2001





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**FAIRFIELD COUNTY DISTRICT LIBRARY**

**FAIRFIELD 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 28, 2001**