



**VILLAGE OF BAIRDSTOWN
WOOD COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1998-1997



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 1998	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – Proprietary Fund Type – For the Year Ended December 31, 1998	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 1997	5
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – Proprietary Fund Type – For the Year Ended December 31, 1997	6
Notes to the Financial Statements	7
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	13
Schedule of Findings	15

This Page Intentionally Left Blank



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One Government Center
Room 1420
Toledo, Ohio 43604-2246
Telephone 419-245-2811
800-443-9276
Facsimile 419-245-2484
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Village of Bairdstown
Wood County
101½ West Main Street
North Baltimore, Ohio 45872-9309

To the Village Council:

We have audited the accompanying financial statements of the Village of Bairdstown, Wood County, Ohio, (the Village) as of and for the years ended December 31, 1998 and 1997. 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 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 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 of the Village as of December 31, 1998 and 1997, 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 December 21, 1999 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 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

December 21, 1999

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$1,371	\$2,895		\$4,266
Special Assessments		1,210	\$1,210	2,420
Intergovernmental Receipts	8,662			8,662
Charges for Services	20	35	500	555
Fines, Licenses, and Permits	23,519			23,519
Miscellaneous	9,622	1,600		11,222
	<u>43,194</u>	<u>5,740</u>	<u>1,710</u>	<u>50,644</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	22,867			22,867
Public Health Services	34			34
Leisure Time Activities		1,330		1,330
Basic Utility Services	18			18
Transportation		2,695		2,695
General Government	21,507			21,507
Capital Outlay		1,713	104	1,817
	<u>44,426</u>	<u>5,738</u>	<u>104</u>	<u>50,268</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>(1,232)</u>	<u>2</u>	<u>1,606</u>	<u>376</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		425		425
Transfers-Out	(425)			(425)
	<u>(425)</u>	<u>425</u>		
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(1,657)	427	1,606	376
Fund Cash Balances, January 1	<u>6,478</u>	<u>3,939</u>	<u>5,569</u>	<u>15,986</u>
Fund Cash Balances, December 31	<u>\$4,821</u>	<u>\$4,366</u>	<u>\$7,175</u>	<u>\$16,362</u>

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

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

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$20,931
Miscellaneous	539
	21,470
Total Operating Cash Receipts	21,470
Operating Cash Disbursements:	
Personal Services	4,360
Contractual Services	9,595
Supplies and Materials	692
	14,647
Total Operating Cash Disbursements	14,647
Operating Income	6,823
Non-Operating Cash Disbursements:	
Debt Service	2,670
Other Non-Operating Cash Disbursements	128
	2,798
Total Non-Operating Cash Disbursements	2,798
Excess of Receipts Over Disbursements Before Interfund Transfers and Advances	4,025
Transfers-In	3,127
Transfers-Out	(3,127)
	4,025
Net Receipts Over Disbursements	4,025
Fund Cash Balances, January 1	22,080
Fund Cash Balances, December 31	\$26,105

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, 1997**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$1,061			\$1,061
Special Assessments		\$1,614	\$1,612	3,226
Intergovernmental Receipts	7,821	1,508	112,965	122,294
Charges for Services	24,656		500	25,156
Fines, Licenses, and Permits	7,629			7,629
Miscellaneous		1,130		1,130
	<u>41,167</u>	<u>4,252</u>	<u>115,077</u>	<u>160,496</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	2,264			2,264
Public Health Services	33			33
Leisure Time Activities		1,927		1,927
Basic Utility Services	9			9
Transportation	11,690	653		12,343
General Government	26,105			26,105
Capital Outlay		1,822	114,722	116,544
	<u>40,101</u>	<u>4,402</u>	<u>114,722</u>	<u>159,225</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	1,066	(150)	355	1,271
Fund Cash Balances, January 1	<u>5,412</u>	<u>4,089</u>	<u>5,214</u>	<u>14,715</u>
Fund Cash Balances, December 31	<u><u>\$6,478</u></u>	<u><u>\$3,939</u></u>	<u><u>\$5,569</u></u>	<u><u>\$15,986</u></u>

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

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1997**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$19,576
Miscellaneous	3,519
	23,095
Total Operating Cash Receipts	23,095
Operating Cash Disbursements:	
Personal Services	3,441
Contractual Services	11,462
Supplies and Materials	1,972
	16,875
Total Operating Cash Disbursements	16,875
Operating Income	6,220
Non-Operating Cash Disbursements:	
Debt Service	2,700
Other Non-Operating Cash Disbursements	322
	3,022
Total Non-Operating Cash Disbursements	3,022
Excess of Receipts Over Disbursements Before Interfund Transfers and Advances	3,198
Transfers-In	3,176
Transfers-Out	(3,176)
	3,198
Net Receipts Over Disbursements	3,198
Fund Cash Balances, January 1	18,882
Fund Cash Balances, December 31	\$22,080

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Bairdstown, Wood 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 is directed by a publicly-elected six-member Council. The Village provides general governmental services, including water utility, 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. 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 Fund

These funds are 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 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.

Street Light Operating Fund - This fund receives special assessment tax money for the maintenance and operation of Village lights.

Parks and Recreation Fund - This fund receives donations, gifts and grant money, to provide leisure time activity to its residents.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

3. Capital Project Funds

Sewer Improvement Fund - This fund receives special assessment tax money for the construction, improvement, and maintenance of Village of sewer lines.

Issue II Fund - This fund receives Issue II monies from the Ohio Public Works Commission, which is used for the Sanitary Sewer project.

4. Enterprise Funds

These funds account 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 Village had the following significant Enterprise Funds:

Water Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

D. 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.

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. The Village did not properly utilize the encumbrance method of accounting for the fiscal years ending December 31, 1998 and 1997.

A summary of 1998 and 1997 budgetary activity appears in Note 3.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. 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.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Village maintains a cash 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:

	1998	1997
Demand deposits	\$42,467	\$38,066

Deposits are insured by the Federal Depository Insurance Corporation.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1998 and 1997 follows:

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$33,215	\$43,194	\$9,979
Special Revenue	3,989	6,165	2,176
Capital Project	1,754	1,710	(44)
Enterprise	32,730	24,597	(8,133)
Total	\$71,688	\$75,666	\$3,978

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$44,692	\$44,851	(\$159)
Special Revenue	7,927	5,738	2,189
Capital Project	7,027	104	6,923
Enterprise	39,763	20,572	19,191
Total	\$99,409	\$71,265	\$28,144

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

1997 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$40,036	\$41,167	\$1,131
Special Revenue	4,407	4,252	(155)
Capital Projects	1,749	115,077	113,328
Enterprise	22,080	26,271	4,191
Total	\$68,272	\$186,767	\$118,495

1997 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$51,437	\$40,101	\$11,336
Special Revenue	7,643	4,402	3,241
Capital Projects	6,900	114,722	(107,822)
Enterprise	36,366	23,073	13,293
Total	\$102,346	\$182,298	(\$79,952)

The negative variance in the Capital Projects Fund Type is due to Issue II activity which was not budgeted.

General Fund appropriations exceeded estimated resources in the amount of \$4,999 during fiscal year 1998 and \$5,989 during fiscal year 1997.

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.

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, 1998 AND 1997
(Continued)

5. DEBT

Debt outstanding at December 31, 1998 was as follows:

	Principal	Interest Rate
Mortgage Revenue Bonds	\$40,800	5%
Business Loan	3,682	8.50%
Total	\$44,482	

The Mortgage Revenue Bonds relate to water and sewer lines that were constructed in order to provide water and sewer services to Village residents. The loan will be repaid in annual installments, as set forth on the face of the bond certificate, including interest, over 31 years.

The Business Loan relates to purchase of new police car. The loan is being repaid in monthly installments in accordance with the loan agreement.

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

Year ending December 31:	Business Loan	Mortgage Revenue Bonds
1999	\$2,768	\$2,740
2000	3,922	2,705
2001		2,670
2002		2,735
2003		2,695
Subsequent		64,500
Total	\$6,690	\$78,045

6. RETIREMENT SYSTEMS

The Village's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plans. This plan provide retirement benefits, including post retirement 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. 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, 1998.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997
(Continued)

7. RISK MANAGEMENT

The Village is a member of the Ohio Municipal League Joint Self Insurance Pool (the Pool). The Pool assumes the risk of loss up to the limits of the Village's policy. The Pool may assess supplemental premiums. The following risks are covered by the Pool:

- General liability and casualty
- Public official's liability
- Vehicle.

8. SUBSEQUENT EVENTS

During fiscal year 1999, the Village Council passed resolutions to dissolve the Village's Police Department. Historically, revenues generated by the Police Department in the form of fines, licences, and permits have accounted for approximately 50% of the General Fund total revenues.

9. YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

- Property tax collection for the Village is handled by the Wood County Auditor. The County is responsible for remediating this system, and is solely responsible for any costs associated with this project.
- The Village receives significant revenues from the State of Ohio in the form of various tax payments. The State is responsible for remediating their systems, and is solely responsible for any costs associated with this project.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Village is or will be Year 2000 ready, that the Village's remediation efforts will be successful in whole or in part, or that parties with whom the Village does business will be year 2000 ready.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One Government Center
Room 1420
Toledo, Ohio 43604-2246
Telephone 419-245-2811
800-443-9276
Facsimile 419-245-2484
www.auditor.state.oh.us

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

Village of Bairdstown
Wood County
101½ West Main Street
North Baltimore, Ohio 45872-9309

To the Village Council:

We have audited the accompanying financial statements of the Village of Bairdstown, Wood County, Ohio, (the Village) as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated December 21, 1999. 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 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 audits 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 1998-30187-001, 1998-30187-002, and 1998-30187-003. We also noted a certain immaterial instance of noncompliance that we have reported to management of the Village in a separate letter dated December 21, 1999.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered 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 a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Village in a separate letter dated December 21, 1999.

Village of Bairdstown
Wood County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended for the information and use of 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

December 21, 1999

**SCHEDULE OF FINDINGS
DECEMBER 31, 1998 AND 1997**

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

FINDING NUMBER 1998-30187-001

Noncompliance Citation

Ohio Revised Code § 5705.09(F) requires the establishment of a special fund for each class of revenues, derived from a source other than general property tax, which the law requires to be used for a particular purpose.

During fiscal year 1997, the Village received a grant for State Issue II monies in the amount of \$112,845. This activity was not recorded in the village books of entry. The financial statements have been adjusted to present the State Issue II activity in the Capital Projects Fund Type.

We recommend that all State Issue II activity be recorded on the Village books of entry. Further, we also recommend the Village officials review Auditor of State Audit Bulletin 97-012 for additional guidance on the recording of State grants or loans.

FINDING NUMBER 1998-30187-002

Ohio Revised Code § 5705.39 states that the total appropriations 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.

General Fund appropriations exceeded estimated resources in the amount of \$4,999 during fiscal year 1998 and \$5,989 during fiscal year 1997. Continuation of appropriating in excess of total estimated resources could result in negative fund balances.

We recommend the Village not approve appropriations which exceed the total estimated revenue.

FINDING NUMBER 1998-30187-003

Ohio Revised Code § 5705.41(D) states no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

This section also provides two exceptions to the above requirements:

- A. If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was appropriated and free of any previous encumbrances, the Village may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate (a then and now certificate), if such expenditure is otherwise valid.

FINDING NUMBER 1998-30187-003
(Continued)

- B. If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Village.

Sixty-three percent of the transactions tested did not contain prior certification by the Village Clerk and were not certified until the time of payment. We recommend, where possible, the Village certify the availability of funds prior to expenditures being made. Where prior certification is not feasible, we encourage the Village to utilize then and now certificates or blanket certificates.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

VILAGE OF BAIRDSTOWN

WOOD 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
JANUARY 13, 2000**