



**FIVE RIVERS METROPARKS
MONTGOMERY COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FIVE RIVERS METROPARKS
MONTGOMERY COUNTY**

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Five Rivers MetroParks
Montgomery County
1375 East Siebenthaler Avenue
Dayton, Ohio 45414

To the Board of Commissioners:

We have audited the accompanying financial statements of Five Rivers MetroParks, Montgomery County, Ohio, (the MetroParks) as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the MetroParks' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 MetroParks 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 Five Rivers MetroParks, Montgomery County as of December 31, 2000 and 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 August 8, 2001 on our consideration of the MetroParks' 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 in considering the results of our audit.

This report is intended solely for the information and use of the audit committee, management, Board of Commissioners 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

August 8, 2001

**FIVE RIVERS METROPARKS
MONTGOMERY COUNTY**

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

	Governmental Fund Type			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
Cash Receipts:					
General Property Tax - Real Estate	\$6,344,724				\$6,344,724
Tangible Personal Property Tax	2,080,095				2,080,095
Intergovernmental	1,539,942				1,539,942
Investment Income	537,648				537,648
Gifts and Donations	78,887			\$236	79,123
Sales	28,554				28,554
Contracts - Services	6,800				6,800
Other Receipts	4,865	\$1,240			6,105
Total Cash Receipts	10,621,515	1,240		236	10,622,991
Cash Disbursements:					
Current:					
Salaries - Employees	4,894,551				4,894,551
Supplies	185,052				185,052
Materials	322,859				322,859
Grants	253,918			2,000	255,918
Contracts - Services	704,245				704,245
Rentals	33,148				33,148
Advertising and Printing	428,903				428,903
Travel	65,980				65,980
Public Employees Retirement	504,071				504,071
Workers' Compensation	84,642				84,642
Unemployment Compensation	6,422				6,422
Capital Outlay	5,375,249				5,375,249
Total Cash Disbursements	12,859,040			2,000	12,861,040
Total Receipts Over/(Under) Disbursements	(2,237,525)	1,240		(1,764)	(2,238,049)
Other Financing Receipts/(Disbursements):					
Transfers-In			\$220,741		220,741
Transfers-Out	(220,741)				(220,741)
Refunds	13,138				13,138
Reimbursements	184,116				184,116
Total Other Financing Receipts/(Disbursements)	(23,487)		220,741		197,254
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(2,261,012)	1,240	220,741	(1,764)	(2,040,795)
Fund Cash Balances, January 1	12,890,352	2,167		6,967	12,899,486
Fund Cash Balances, December 31	\$10,629,340	\$3,407	\$220,741	\$5,203	\$10,858,691
Reserves for Encumbrances, December 31	\$0	\$0	\$220,741	\$0	\$0

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

**FIVE RIVERS METROPARKS
MONTGOMERY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN FUND CASH BALANCE
NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Fiduciary Fund Type
	Nonexpendable Trust
Operating Cash Receipts:	
Investment Income	\$163
Gifts	10,000
Total Operating Cash Receipts	10,163
Operating Cash Disbursements:	
Total Operating Cash Disbursements	
Excess of Operating Receipts Over/(Under) Operating Disbursements	10,163
Fund Cash Balance, January 1	16,342
Fund Cash Balance, December 31	\$26,505
Reserves for Encumbrances, December 31	\$0

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

**FIVE RIVERS METROPARKS
MONTGOMERY COUNTY**

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

	<u>Governmental Fund Type</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trust</u>	
Cash Receipts:				
General Property Tax - Real Estate	\$6,291,572			\$6,291,572
Tangible Personal Property Tax	2,041,678			2,041,678
Intergovernmental	1,509,790			1,509,790
Investment Income	608,728			608,728
Gifts and Donations	12,694			12,694
Sales	96,516			96,516
Contracts - Services	8,850			8,850
Other Receipts	15,641	\$1,047		16,688
	<u>10,585,469</u>	<u>1,047</u>		<u>10,586,516</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Salaries - Employees	4,596,178			4,596,178
Supplies	112,491			112,491
Materials	305,978			305,978
Equipment				0
Grants	248,237		1,200	249,437
Contracts - Services	526,797			526,797
Rentals	34,064			34,064
Advertising and Printing	217,844			217,844
Travel	56,732			56,732
Public Employees Retirement	577,299			577,299
Workers' Compensation	93,999			93,999
Unemployment Compensation	2,079			2,079
Capital Outlay	2,104,404			2,104,404
Other			21,289	21,289
	<u>8,876,102</u>		<u>22,489</u>	<u>8,898,591</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>1,709,367</u>	<u>1,047</u>	<u>(22,489)</u>	<u>1,687,925</u>
Other Financing Receipts/(Disbursements):				
Refunds	6,309			6,309
Reimbursements	57,205			57,205
	<u>63,514</u>			<u>63,514</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	1,772,881	1,047	(22,489)	1,751,439
Fund cash balances, January 1 (Restated - See Note 3)	11,117,471	1,120	29,456	11,148,047
Fund Cash Balances, December 31	<u>\$12,890,352</u>	<u>\$2,167</u>	<u>\$6,967</u>	<u>\$12,899,486</u>
Reserves for Encumbrances, December 31	<u>\$2,560,770</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,560,770</u>

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

**FIVE RIVERS METROPARKS
MONTGOMERY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN FUND CASH BALANCE
NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Fiduciary Fund Type
	Nonexpendable Trust
Operating Cash Receipts:	
Investment Income	\$341
Gifts	11,500
Total Operating Cash Receipts	11,841
Operating Cash Disbursements:	
Total Operating Cash Disbursements	
Excess of Operating Receipts Over/(Under) Operating Disbursements	11,841
Fund cash balance, January 1 (Restated - See Note 3)	4,501
Fund Cash Balance, December 31	\$16,342
Reserves for Encumbrances, December 31	\$0

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

**FIVE RIVERS METROPARKS
MONTGOMERY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Five Rivers MetroParks, Montgomery County, (the MetroParks) 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. MetroParks is directed by a three-member Board of Commissioners appointed by the probate judge of Montgomery County. MetroParks acquires lands for conversion into forest reserves and for the conservation of the natural resources, including streams, lakes, submerged lands and swamp lands. MetroParks may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of same as the MetroParks deems conducive to the general welfare.

MetroParks management believes these financial statements present all activities for which the MetroParks 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

In accordance with Ohio Revised Code, MetroParks cash is held and invested by the Montgomery County Treasurer, who acts as custodian for MetroParks' monies. MetroParks' assets are held in the County's cash and investment pool, and are valued at the Treasurer's reported carrying amount.

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.

D. Fund Accounting

MetroParks uses fund accounting to segregate cash and investments that are restricted as to use. MetroParks 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.

**FIVE RIVERS METROPARKS
MONTGOMERY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 MetroParks had the following Special Revenue Fund:

Law Enforcement Fund - This fund was established for the receipt of funds seized through drug related offenses. Proceeds are utilized for education and prevention of drug abuse.

3. 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). MetroParks had the following Capital Project Fund:

Five Rivers MetroParks Capital Fund - This fund received proceeds from general fund transfers. The proceeds will be used to fund various park capital projects.

4. Fiduciary Funds (Trust Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. MetroParks had the following significant fiduciary funds:

Park District Depository Fund (Nonexpendable Trust Fund)- This fund was established to provide annual income to be used for or on behalf of the MetroParks.

Van Cleve Fund (Expendable Trust Fund) - This fund was established to accept donations to be used for the benefit of the MetroParks.

Marketing Fund (Expendable Trust Fund) - This fund was established to benefit the MetroParks' marketing needs.

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 and object level of control, and appropriations may not exceed estimated resources. The MetroParks 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.

**FIVE RIVERS METROPARKS
MONTGOMERY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

3. Encumbrances

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

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.

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 MetroParks.

2. INVESTMENTS ON DEPOSIT WITH DAYTON FOUNDATION

As of December 31, 2000, the MetroParks had investment accounts totaling \$31,708 and as of December 31, 1999, totaling \$23,309 which have been deposited with The Dayton Foundation Depository (the Depository.) The Depository is a Donor-Directed tax-exempt organization. Such securities are not eligible for investment of public funds of the MetroParks under Ohio Rev. Code, Section 135.

3. RESTATED FUND BALANCE

Prior period adjustments were posted to the financial statements to restate the December 31, 1998 balance. In 1998, a fund was established at the Dayton Foundation which was maintained by the Downtown Dayton Partnership. MetroParks transferred \$500,000 to that fund, however the activity was reflected on the MetroParks' financial statements in an Expendable Trust Fund.

Prior to December 31, 1998, MetroParks established the Park District Aullwood Fund at the Dayton Foundation (the Foundation.) The Foundation is a community trust tax-exempt organization. MetroParks irrevocably transferred all rights, title and interest in these funds to the Foundation per the endowment fund agreement. The carrying value as of December 31, 1998 for this fund was \$1,374,909 on the MetroParks' financial statements.

**FIVE RIVERS METROPARKS
MONTGOMERY COUNTY**

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

3. RESTATED FUND BALANCE (Continued)

Prior to December 31, 1998, MetroParks established the Sylvia L. Koons Endowment Fund at the Foundation. MetroParks transferred all rights, title and interest in these funds to the Foundation per the endowment fund trust agreement. The carrying value as of December 31, 1998 for this fund was \$141,834 on the MetroParks' financial statements.

	Expendable Trust Fund	Non-Expendable Trust Fund
Fund cash balance, December 31, 1998:	\$ 529,456	\$ 1,521,244
Restatement Amount:	(500,000)	(1,516,743)
Restated Fund cash balance, January 1, 1999	\$29,456	\$4,501

4. BUDGETARY ACTIVITY

Budgetary activity for the years ending 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$11,310,107	\$10,818,769	(\$491,338)
Special Revenue	0	1,240	1,240
Capital Projects	0	220,741	220,741
Fiduciary	0	10,399	10,399
Total	\$11,310,107	\$11,051,149	(\$258,958)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$16,502,342	\$13,079,781	\$3,422,561
Special Revenue	0	0	0
Capital Projects	220,741	220,741	0
Fiduciary	0	2,000	(2,000)
Total	\$16,723,083	\$13,302,522	\$3,420,561

**FIVE RIVERS METROPARKS
MONTGOMERY COUNTY**

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

4. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$10,573,492	\$10,648,983	\$75,491
Special Revenue	0	1,047	1,047
Fiduciary	0	11,841	11,841
Total	<u>\$10,573,492</u>	<u>\$10,661,871</u>	<u>\$88,379</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$13,685,614	\$11,436,872	\$2,248,742
Special Revenue	0	0	0
Fiduciary	0	22,489	(22,489)
Total	<u>\$13,685,614</u>	<u>\$11,459,361</u>	<u>\$2,226,253</u>

5. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Park Commissioners. 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 MetroParks.

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 MetroParks.

**FIVE RIVERS METROPARKS
MONTGOMERY COUNTY**

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

6. RETIREMENT SYSTEM

The MetroParks's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides 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. For 2000 and 1999, members of PERS contributed 8.5% of their gross salaries. The MetroParks contributed an amount equal to 13.55% of participants' gross salaries for January 1999 through June 2000 and an amount equal to 8.13% of participants' gross salaries for July through December 2000. The MetroParks has paid all contributions required through December 31, 2000.

7. RISK MANAGEMENT

MetroParks has obtained commercial insurance for the following risks:

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

MetroParks also provides health insurance and dental to full-time employees through a private carrier.

8. CONTINGENT LIABILITIES

MetroParks is defendant in lawsuits. Although the outcome of these suits is not presently determinable, counsel believes that the resolution of these matters will not materially adversely affect the MetroParks' financial condition.



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

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

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

Five Rivers MetroParks
Montgomery County
1375 East Siebenthaler Avenue
Dayton, Ohio 45414

To the Board of Commissioners:

We have audited the accompanying financial statements of Five Rivers MetroParks, Montgomery County (the MetroParks), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated August 8, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 MetroParks' 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 an immaterial instance of noncompliance that we have reported to management of the MetroParks in a separate letter dated August 8, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the MetroParks' 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 MetroParks in a separate letter dated August 8, 2001.

Five Rivers MetroParks
Montgomery 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 the audit committee, management, and Board of Commissioners, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

August 8, 2001



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

FIVE RIVERS METROPARKS

MONTGOMERY 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
SEPTEMBER 20, 2001**