



**BELLAIRE PUBLIC LIBRARY  
BELMONT COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



**BELLAIRE PUBLIC LIBRARY  
BELMONT COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Bellaire Public Library  
Belmont County  
330 32<sup>nd</sup> Street  
Bellaire, Ohio 43906

To the Board of Trustees:

We have audited the accompanying financial statements of the Bellaire Public Library, Belmont County, Ohio (the Library), as of and for the years ended December 31, 2000 and 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 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 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 Bellaire Public Library, Belmont 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 July 19, 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. This 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 management, the Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

July 19, 2001

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**BELLAIRE PUBLIC LIBRARY  
BELMONT 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**

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>			
Other Government Grants-In-Aid	\$548,887	\$	\$548,887
Patron Fines and Fees	9,109		9,109
Earnings on Investments	16,909	317	17,226
Contributions, Gifts and Donations		2,984	2,984
Miscellaneous Receipts	858		858
	<u>575,763</u>	<u>3,301</u>	<u>579,064</u>
<b>Cash Disbursements:</b>			
Current:			
Salaries and Benefits	259,431		259,431
Supplies	15,616		15,616
Purchased and Contracted Services	40,222		40,222
Library Materials and Information	122,004	3,503	125,507
Other Objects	8,704		8,704
Capital Outlay	34,473	386	34,859
	<u>480,450</u>	<u>3,889</u>	<u>484,339</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>95,313</u>	<u>(588)</u>	<u>94,725</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-Out	<u>(174)</u>		<u>(174)</u>
Total Other Financing Receipts/(Disbursements)	<u>(174)</u>		<u>(174)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	95,139	(588)	94,551
Fund Cash Balances, January 1	<u>760,835</u>	<u>15,352</u>	<u>776,187</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$855,974</u></b>	<b><u>\$14,764</u></b>	<b><u>\$870,738</u></b>
Reserves for Encumbrances, December 31	<u>\$89,577</u>	<u>\$155</u>	<u>\$89,732</u>

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

**BELLAIRE PUBLIC LIBRARY  
BELMONT COUNTY**

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

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	
<b>Operating Cash Receipts:</b>			
Earnings on Investments	\$	\$577	\$577
Total Operating Cash Receipts	0	577	577
<b>Operating Cash Disbursements:</b>			
Current:			
Salaries and Benefits	1,287		1,287
Supplies	289		289
Purchased and Contracted Services	2,126		2,126
Other Objects	60		60
Total Operating Cash Disbursements	3,762		3,762
Operating Income/(Loss)	(3,762)	577	(3,185)
<b>Non-Operating Cash Receipts:</b>			
Miscellaneous Revenue	5,686		5,686
Total Non-Operating Cash Receipts	5,686	0	5,686
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	1,924	577	2,501
Transfers-In	174		174
Net Receipts Over/(Under) Disbursements	2,098	577	2,675
Fund Cash Balances, January 1	1,476	10,190	11,666
<b>Fund Cash Balances, December 31</b>	<b>\$3,574</b>	<b>\$10,767</b>	<b>\$14,341</b>
Reserves for Encumbrances, December 31	\$417	\$0	\$417

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

**BELLAIRE PUBLIC LIBRARY  
BELMONT 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>Expendable Trust</u>	
<b>Cash Receipts:</b>			
Other Government Grants-In-Aid	\$509,739	\$	\$509,739
Patron Fines and Fees	6,997		6,997
Earnings on Investments	42,556	564	43,120
Contributions, Gifts and Donations		4,288	4,288
Miscellaneous Receipts	470		470
	<hr/>		<hr/>
Total Cash Receipts	559,762	4,852	564,614
	<hr/>		<hr/>
<b>Cash Disbursements:</b>			
Current:			
Employee Fringe Benefits	220,675		220,675
Supplies	10,836		10,836
Purchased and Contracted Services	42,315		42,315
Library Materials and Information	110,238	4,000	114,238
Other Objects	10,767		10,767
Capital Outlay	173,559	475	174,034
	<hr/>		<hr/>
Total Cash Disbursements	568,390	4,475	572,865
	<hr/>		<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(8,628)	377	(8,251)
	<hr/>		<hr/>
Fund Cash Balances, January 1	769,463	14,975	784,438
	<hr/>		<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$760,835</u></b>	<b><u>\$15,352</u></b>	<b><u>\$776,187</u></b>
	<hr/>		<hr/>
Reserves for Encumbrances, December 31	\$88,489	\$386	\$88,875
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*The notes to the financial statements are an integral part of this statement.*

**BELLAIRE PUBLIC LIBRARY  
BELMONT COUNTY**

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

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	
<b>Operating Cash Receipts:</b>			
Earnings on Investments	\$	\$359	359
Total Operating Cash Receipts	0	359	359
<b>Operating Cash Disbursements:</b>			
Current:			
Purchased and Contracted Services	90		90
Library Materials and Information		349	349
Total Operating Cash Disbursements	90	349	439
Operating Income/(Loss)	(90)	10	(80)
Fund Cash Balances, January 1	1,566	10,180	11,746
<b>Fund Cash Balances, December 31</b>	<b>\$1,476</b>	<b>\$10,190</b>	<b>\$11,666</b>
Reserves for Encumbrances, December 31	\$180	\$0	\$180

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

**BELLAIRE PUBLIC LIBRARY  
BELMONT COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Bellaire Public Library, Belmont County (the Library), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Library is directed by a seven-member Board of Trustees appointed by the Board members of the Bellaire School District. The Library provides the community with various educational and literary resources. The Library is involved with the SOLO Regional Library which is defined as a jointly governed organization. Additional information concerning the jointly governed organization is presented in Note 8.

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**

Certificates of deposit are valued at cost.

**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. 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 Library had the following significant Enterprise Fund:

Building Rent Fund - This fund receives charges for service revenue from the rental of the Library activity and table rooms. This revenue is used to cover the cost to provide this service.

**BELLAIRE PUBLIC LIBRARY  
BELMONT COUNTY**

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

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

**D. Fund Accounting (Continued)**

**3. Fiduciary Funds**

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

Special Gift Fund - This fund receives interest earnings and contributions, gifts, or donations from patrons for the purchase of books in memory of another person. This fund is classified as an expendable trust fund.

R.L. Atkinson Fund - This nonexpendable trust fund receives interest earnings for the purchase of library materials.

**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 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 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 Library.

**BELLAIRE PUBLIC LIBRARY  
BELMONT COUNTY**

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

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

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

	<u>2000</u>	<u>1999</u>
Demand deposits	\$664,379	\$567,153
Certificates of deposit	<u>220,700</u>	<u>220,700</u>
Total deposits	<u><u>\$885,079</u></u>	<u><u>\$787,853</u></u>

**Deposits:** Deposits are insured by the (1) Federal Deposit Insurance Corporation or (2) collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$534,023	\$575,763	\$41,740
Enterprise	4,170	5,860	1,690
Fiduciary	<u>4,010</u>	<u>3,878</u>	<u>(132)</u>
Total	<u><u>\$542,203</u></u>	<u><u>\$585,501</u></u>	<u><u>\$43,298</u></u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,206,470	\$570,201	\$636,269
Enterprise	5,367	4,179	1,188
Fiduciary	<u>9,671</u>	<u>4,044</u>	<u>5,627</u>
Total	<u><u>\$1,221,508</u></u>	<u><u>\$578,424</u></u>	<u><u>\$643,084</u></u>

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$486,730	\$559,762	\$73,032
Enterprise	3,970		(3,970)
Fiduciary	<u>3,520</u>	<u>5,211</u>	<u>1,691</u>
Total	<u><u>\$494,220</u></u>	<u><u>\$564,973</u></u>	<u><u>\$70,753</u></u>

**BELLAIRE PUBLIC LIBRARY  
BELMONT COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,231,073	\$656,879	\$574,194
Enterprise	5,324	270	5,054
Fiduciary	18,650	5,210	13,440
Total	\$1,255,047	\$662,359	\$592,688

**4. GRANTS-IN-AID AND TAX RECEIPTS**

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.

**5. MELLOTT MEMORIAL BUILDING**

A combination library and community center building has been erected with funds out of trusts created under the wills of William D. Mellott and James F. Mellott. It was the intention of both testators that such building be used for public library and community center purposes. The Trustees grant the Bellaire Public Library Board the right and privilege to use and occupy the Mellott Memorial Building for a term of ten years and shall be renewed without notice for successive terms of ten years each, unless either Trustees or Library Board shall determine to terminate the agreement by giving written notice of such intention. There shall be no rent or lease payments made by the Library Board to the Trustees. The Library Board is responsible for custodial or janitorial personnel, services, supplies and repairs necessary for the operation, cleaning and routine maintenance of building and grounds. The Library Board is responsible for all utility charges, minor repairs to heating, cooling, plumbing and electrical services, and furnishings and equipment. The Trustees are responsible for insurance of buildings and grounds, public liability insurance and any major improvements or repairs.

**6. RETIREMENT SYSTEM**

The Library's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. The plan provides 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 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Library contributed an amount equal to 13.55% of participants' gross salaries through June 30, 2000. For the period July 1, 2000 through December 31, 2000, PERS temporarily reduced the employer's contribution rate to 8.13% of participants gross salaries. The Library has paid all contributions required through December 31, 2000.

**BELLAIRE PUBLIC LIBRARY  
BELMONT COUNTY**

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

**7. RISK MANAGEMENT**

The Library has obtained commercial insurance for the following risks:

- General Liability
- Errors and omissions

The Library also provides health insurance and dental and vision coverage to employees through a private carrier.

**8. JOINTLY GOVERNED ORGANIZATION**

The SOLO (Southeastern Ohio Library Organization) Regional Library System (SOLO), is a regional library system created and jointly governed according to the provisions of Ohio Rev. Code § 3375.90 through § 3375.93. The Regional Library System is composed of fourteen legally-separate libraries within Southeast Ohio: Barnesville Hutton Memorial Library, Bellaire Public Library, Caldwell Public Library, Guernsey County District Library, Kate Love Simpson Library, Martins Ferry Public Library, Monroe County District Library, Muskingum County Public Library System, Newark Public Library, Perry County District Library, Public Library of Steubenville and Jefferson County, Puskarich Public Library, St. Clairsville Public Library, and Washington County Public Library. The Regional Library System is governed by a fourteen member Board of Trustees selected by the Librarians Council which consists of the library administrators or a representative from each member library. The Regional Library System provides annual training workshops for member library employees, technical training and assistance, a central graphics center, and coordinates the delivery of intra-library book loans. The Bellaire Public Library's control over budgeting and financing of SOLO is limited to its voting authority and its representation on SOLO's Board of Trustees.

**9. RELATED PARTY TRANSACTION**

The Library pays an annual fee to SOLO Regional Library, a jointly governed organization, of which the Library is a member. The Library paid \$14,000 to the SOLO Regional Library during the period January 1, 1999 through December 31, 2000. Fiscal year 2000 dues of \$6,000 were paid on August 24, 1999 and fiscal year 2001 dues of \$8,000 were paid on May 24, 2000.

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

Bellaire Public Library  
Belmont County  
330 32<sup>nd</sup> Street  
Bellaire, Ohio 43906

To the Board of Trustees:

We have audited the accompanying financial statements of the Bellaire Public Library, Belmont County, Ohio (the Library), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated July 19, 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 Library's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Library's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Library in a separate letter dated July 19, 2001.

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

**Jim Petro**  
Auditor of State

July 19, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**BELLAIRE PUBLIC LIBRARY**

**BELMONT 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 4, 2001**