



**UNION TOWNSHIP  
ROSS COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



**UNION TOWNSHIP  
ROSS COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Union Township  
Ross County  
25139 State Route 104  
Chillicothe, Ohio 45601

To: Board of Trustees

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

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

As discussed in Note 1, the Township 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 reserve for encumbrances of Union Township, Ross 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 February 21, 2001 on our consideration of the Township'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 in considering the results of that audit.

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

February 21, 2001

**UNION TOWNSHIP  
ROSS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$60,539	\$187,649	\$69,162	\$317,350
Intergovernmental Receipts	107,889	128,946	0	236,835
Fines, Licenses, and Permits	0	9,864	0	9,864
Earnings on Investments	5,284	1,171	0	6,455
Miscellaneous	159	7,579	0	7,738
	<u>173,871</u>	<u>335,209</u>	<u>69,162</u>	<u>578,242</u>
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	0	58,561	0	58,561
Public Health Services	0	14,596	0	14,596
Public Works	25,461	203,761	0	229,222
General Government	124,379	39,776	0	164,155
Debt Service:				
Principal and Interest	0	0	69,162	69,162
Capital Outlay	13,179	0	0	13,179
	<u>163,019</u>	<u>316,694</u>	<u>69,162</u>	<u>548,875</u>
Total Receipts Over/(Under) Disbursements	<u>10,852</u>	<u>18,515</u>	<u>0</u>	<u>29,367</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In	0	10,000	0	10,000
Transfers-Out	(10,000)	0	0	(10,000)
	<u>(10,000)</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	852	28,515	0	29,367
Fund Cash Balances January 1, 2000	<u>69,375</u>	<u>100,571</u>	<u>4,056</u>	<u>174,002</u>
<b>Fund Cash Balances, December 31, 2000</b>	<b><u>\$70,227</u></b>	<b><u>\$129,086</u></b>	<b><u>\$4,056</u></b>	<b><u>\$203,369</u></b>
Reserves for Encumbrances, December 31, 2000	<u>\$779</u>	<u>\$7,641</u>	<u>\$0</u>	<u>\$8,420</u>

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

**UNION TOWNSHIP  
ROSS COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FIDUCIARY FUND TYPE  
DECEMBER 31, 2000**

	<b>Fiduciary Fund Type</b>
	<b>Nonexpendable Trust</b>
<b>Operating Cash Receipts:</b>	
Interest	\$152
Total Operating Cash Receipts	152
<b>Operating Cash Disbursements:</b>	
Supplies and Materials	25
Total Operating Cash Disbursements	25
Operating Income/(Loss)	127
Fund Cash Balances, January 1, 2000	2,097
<b>Fund Cash Balances, December 31, 2000</b>	<b>\$2,224</b>
Reserve for Encumbrances, December 31, 2000	\$0

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



**UNION TOWNSHIP  
ROSS COUNTY**

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

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$57,712	\$185,648	\$61,454	\$304,814
Intergovernmental Receipts	97,641	121,120	0	218,761
Fines, Licenses, and Permits	0	10,350	0	10,350
Earnings on Investments	4,090	1,130	0	5,220
Miscellaneous	2,179	10,977	0	13,156
	<u>161,622</u>	<u>329,225</u>	<u>61,454</u>	<u>552,301</u>
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	0	70,084	0	70,084
Public Health Services	150	14,227	0	14,377
Public Works	3,331	178,705	0	182,036
General Government	112,586	26,982	0	139,568
Debt Service:				
Principal and Interest Payments	0	0	61,454	61,454
Capital Outlay	13,823	0	0	13,823
	<u>129,890</u>	<u>289,998</u>	<u>61,454</u>	<u>481,342</u>
Total Receipts Over/(Under) Disbursements	31,732	39,227	0	70,959
Fund Cash Balances January 1, 1999	37,643	61,344	4,056	103,043
<b>Fund Cash Balances, December 31, 1999</b>	<b><u>\$69,375</u></b>	<b><u>\$100,571</u></b>	<b><u>\$4,056</u></b>	<b><u>\$174,002</u></b>
Reserves for Encumbrances, December 31, 1999	<u>\$22,904</u>	<u>\$18,556</u>	<u>\$4,056</u>	<u>\$45,516</u>

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

**UNION TOWNSHIP  
ROSS COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FIDUCIARY FUND TYPE  
DECEMBER 31, 1999**

	<u>Fiduciary Fund Type</u>
	<u>Nonexpendable Trust</u>
<b>Operating Cash Receipts:</b>	
Total Operating Cash Receipts	<u>\$0</u>
<b>Operating Cash Disbursements:</b>	
Total Operating Cash Disbursements	<u>0</u>
Operating Income/(Loss)	0
Fund Cash Balances, January 1, 1999	<u>2,097</u>
<b>Fund Cash Balances, December 31, 1999</b>	<b><u><u>\$2,097</u></u></b>
Reserve for Encumbrances, December 31, 1999	<u><u>\$0</u></u>

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

**UNION TOWNSHIP  
ROSS COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Union Township, Ross County, Ohio, (the Township) 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 Township is directed by a publicly-elected three-member Board of Trustees. The Township provides general governmental services, including emergency ambulance and fire services, and maintains the Township's roads and cemeteries.

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

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

The certificate of deposit is valued at cost.

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

**D. Fund Accounting**

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

**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.

**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 Township had the following significant Special Revenue Funds:

Gasoline Tax Fund - This fund receives gasoline tax money to pay for constructing, maintaining and repairing Township roads.

**UNION TOWNSHIP  
ROSS COUNTY**

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

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

**D. Fund Accounting (Continued)**

**Special Revenue Fund (Continued)**

Road District Fund - This fund receives real estate tax, tangible personal property tax, and homestead and rollback tax money for the maintenance and upkeep of the Township roads.

Fire Fund - This fund receives real estate tax, tangible property tax, and homestead and rollback tax money for the Township Fire Department and EMT.

**Debt Service Funds**

The debt service fund is used to accumulate resources for the payment of note indebtedness. The Township had the following significant Debt Service Fund:

General Bond( Note) Retirement Fund- This fund receives monies form Property Taxes to service Township debt.

**Fiduciary Funds (Trust and Agency Funds)**

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant fiduciary funds:

Cemetery Bequest Fund (Non-expendable trust) - the corpus of the fund (\$2,000) is invested in a certificate of deposit. Interest earned is utilized for the terms of the trust.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

**Appropriations**

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

**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.

**UNION TOWNSHIP  
ROSS COUNTY**

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

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

**E. Budgetary Process (Continued)**

**Encumbrances**

Encumbrances outstanding at year end are carried forward and need not be re-appropriated in the subsequent year.

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 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 basis of accounting used by the Township. Employees are paid 50% of their rate for accrued sick leave and 100% of their rate for accrued vacation leave up to a maximum of two years worth of vacation leave.

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

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

	<u>2000</u>	<u>1999</u>
Demand deposits	\$203,593	\$174,057
Certificate of deposit	<u>2,000</u>	<u>2,000</u>
Total deposits	<u><u>\$205,593</u></u>	<u><u>\$176,057</u></u>

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

**UNION TOWNSHIP  
ROSS COUNTY**

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

**3. BUDGETARY ACTIVITY**

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

**2000 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 174,373	\$ 173,871	\$ (502)
Special Revenue	347,317	345,209	(2,108)
Debt Service	69,162	69,162	0
Non-Expendable Trust	152	152	0
Total	<u>\$ 591,004</u>	<u>\$ 588,394</u>	<u>\$ (2,610)</u>

**2000 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 214,093	\$ 173,798	\$ 40,295
Special Revenue	409,158	324,335	84,823
Debt Service	69,162	69,162	0
Non-Expendable Trust	114	25	89
Total	<u>\$ 692,527</u>	<u>\$ 567,320</u>	<u>\$ 125,207</u>

**1999 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 167,087	\$ 161,622	\$ (5,465)
Special Revenue	321,057	329,225	8,168
Debt Service	61,454	61,454	0
Total	<u>\$ 549,598</u>	<u>\$ 552,301</u>	<u>\$ 2,703</u>

**UNION TOWNSHIP  
ROSS COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

**1999 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 217,483	\$ 152,794	\$ 64,689
Special Revenue	511,666	308,554	203,112
Debt Service	<u>65,510</u>	<u>65,510</u>	<u>0</u>
Total	<u>\$ 794,659</u>	<u>\$ 526,858</u>	<u>\$ 267,801</u>

**4. PROPERTY TAX**

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

**5. DEBT**

Debt outstanding at December 31, 2000 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
3 Fire Trucks - (Bank Note)	\$ 72,058	5.00%
Dump Truck - (Bank Note)	\$ 6,818	6.00%
Fire Rescue Body - (Bank Note)	\$ 19,037	6.00%
Backhoe - (Bank Note)	<u>\$ 44,453</u>	6.00%
Total	<u>\$ 142,366</u>	

The Fire Truck Note relates to the purchase of three new Fire Trucks in 1994. The note will be repaid in annual installments of \$44,727, including interest.

The Dump Truck Note relates to the purchase of a Dump Truck in 1997. The note will be repaid in annual installments of \$4,056, including interest.

**UNION TOWNSHIP  
ROSS COUNTY**

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

**5. DEBT (Continued)**

The Fire Rescue Body Note relates to the purchase of a fire Rescue Body in 1998. The note will be repaid in annual installments of \$7,550, including interest.

The Backhoe Note relates to the purchase of a new Backhoe in 2000. The note will be repaid in annual installments of \$12,829, including interest.

These loans are collateralized by property taxes.

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

Year ending December 31:	Fire Trucks	Dump Truck	Fire Rescue Body	Backhoe
2001	\$ 44,727	\$ 4,056	\$ 7,550	\$ 12,829
2002	44,727	4,056	7,550	12,829
2003	0	0	7,550	12,829
2004	0	0	0	12,829
Total	<u>\$ 89,454</u>	<u>\$ 8,112</u>	<u>\$ 22,650</u>	<u>\$ 51,316</u>

**6. RETIREMENT SYSTEMS**

The Township's full and part-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 1999 and 10.84% for 2000. The Township has paid all contributions required through December 31, 2000.

**7. RISK MANAGEMENT**

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Public officials liability

**8. CONTINGENT LIABILITIES**

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



**UNION TOWNSHIP  
ROSS COUNTY**

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

**9. RELATED PARTY TRANSACTIONS**

The Fire Chief's relative is a sales representative for Southern Ohio Protective Clothing, Co. ( the Company). The Company sells fire equipment and clothing to the Township. The Trustees approve all purchases made from the Company but not before cost comparison with like organizations.

The Township purchased items totaling \$13,048 and \$3,133 in fiscal years 2000 and 1999, respectively, from the Company.

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STATE OF OHIO  
OFFICE OF THE AUDITOR  
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED  
BY GOVERNMENT AUDITING STANDARDS**

Union Township  
Ross County  
25139 State Route 104  
Chillicothe, Ohio 45601

To the Board of Trustees:

We have audited the accompanying financial statements of the Union Township, Ross County, Ohio (the Township), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated February 21, 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 Township'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 is required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated February 21, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audits, we considered the Township'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.

Union Township  
Ross 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 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

February 21, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**UNION TOWNSHIP**

**ROSS 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  
APRIL 19, 2001**