

VILLAGE OF NEW BOSTON

SCIOTO COUNTY, OHIO

REGULAR AUDIT

JANUARY 1, 1999 - DECEMBER 31, 2000

FISCAL YEARS AUDITED UNDER GAGAS: 1999 AND 2000

BALESTRA & COMPANY

Certified Public Accountants

528 South West Street

P.O. Box 687

Piketon, Ohio 45661

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Members of Council and Mayor
Village of New Boston
New Boston, Ohio

We have reviewed the Independent Auditor's Report of the Village of New Boston, Scioto County, prepared by Balestra & Company, for the audit period January 1, 1999 to December 31, 2000. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of New Boston is responsible for compliance with these laws and regulations.

JIM PETRO
Auditor of State

May 18, 2001

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VILLAGE OF NEW BOSTON
SCIOTO COUNTY
JANUARY 1, 1999 THROUGH DECEMBER 31, 2000

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Report of Independent Auditors

Mayor and Members of Council
Village of New Boston
Scioto County
3980 Rhodes Avenue
New Boston, Ohio 45662

We have audited the accompanying financial statements of the Village of New Boston, Scioto County, as of and for the years ended December 31, 2000 and December 31, 1999. 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 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 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 and reserves for encumbrances of the Village of New Boston, Scioto County, as of December 31, 2000 and December 31, 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2001, 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. That report is an integral part of an audit in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Balestra & Company
BALESTRA & COMPANY

May 7, 2001

VILLAGE OF NEW BOSTON
SCIOTO COUNTY, OHIO

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

	Governmental Fund Types	
	General	Special Revenue
CASH RECEIPTS:		
Local Taxes	\$ 1,115,133	\$ 327,004
Intergovernmental Receipts	259,065	75,485
Charges for Services	8,555	257
Fines, Licenses and Permits	39,876	1,678
Miscellaneous	78,912	129,566
Total Cash Receipts	<u>1,501,541</u>	<u>533,990</u>
CASH DISBURSEMENTS:		
Security of Persons and Property	331,867	301,607
Public Health Services	21,033	182
Leisure Time Activities	29,687	-
Community Environment	-	104,340
Basic Utility Services	134,020	48,443
Transportation	39,827	90,890
General Government	755,507	-
Capital Outlay	161,802	19,939
Debt Service	-	-
Total Cash Disbursements	<u>1,473,743</u>	<u>565,401</u>
Excess of Cash Receipts Over/ (Under) Cash Disbursements	27,798	(31,411)
OTHER FINANCING SOURCES/(USES)		
Sale of Notes	74,000	-
Operating Transfers-In	-	44,088
Operating Transfer-Out	(37,643)	(6,445)
Total Other Financial Sources/(Uses)	<u>36,357</u>	<u>37,643</u>
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing (Uses)	64,155	6,232
Fund Cash Balances, January 1, 2000	<u>388,311</u>	<u>295,661</u>
Fund Cash Balances, December 31, 2000	\$ <u>452,466</u>	\$ <u>301,893</u>
Reserves for Encumbrances, December 31, 2000	\$ <u>8,500</u>	\$ <u>-</u>

(Con't)

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

VILLAGE OF NEW BOSTON
SCIOTO COUNTY, OHIO

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

Debt Service	Capital Projects	Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)
\$ 66,629	\$ 23,337	\$ 19,990	\$ 1,552,093
6,335	-	1,900	342,785
-	-	-	8,812
-	-	-	41,554
-	-	5,000	213,478
<u>72,964</u>	<u>23,337</u>	<u>26,890</u>	<u>2,158,722</u>
-	-	11,980	645,454
-	-	-	21,215
-	-	-	29,687
-	-	-	104,340
-	-	-	182,463
-	-	-	130,717
1,733	-	19,543	776,873
-	10,428	-	192,169
56,910	18,722	-	75,643
<u>58,643</u>	<u>29,150</u>	<u>31,523</u>	<u>2,158,460</u>
14,321	(5,813)	(4,633)	262
-	-	-	74,000
-	-	-	44,088
-	-	-	(44,088)
<u>-</u>	<u>-</u>	<u>-</u>	<u>74,000</u>
14,321	(5,813)	(4,633)	74,262
<u>19,288</u>	<u>59,598</u>	<u>54,138</u>	<u>816,996</u>
\$ <u>33,609</u>	\$ <u>53,785</u>	\$ <u>49,505</u>	\$ <u>891,258</u>
\$ <u>-</u>	\$ <u>21,500</u>	\$ <u>-</u>	\$ <u>30,000</u>

VILLAGE OF NEW BOSTON
SCIOTO COUNTY, OHIO

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

	Governmental Fund Types	
	General	Special Revenue
CASH RECEIPTS:		
Local Taxes	\$ 1,101,692	\$ 322,433
Intergovernmental Receipts	251,960	138,096
Charges for Services	10,976	1,572
Fines, Licenses and Permits	37,540	2,597
Miscellaneous	94,274	154,880
Total Cash Receipts	<u>1,496,442</u>	<u>619,578</u>
CASH DISBURSEMENTS:		
Security of Persons and Property	334,748	333,167
Public Health Services	21,549	580
Leisure Time Activities	36,661	-
Community Environment	840	111,653
Basic Utility Services	134,831	22,956
Transportation	40,785	197,106
General Government	824,055	-
Capital Outlay	44,608	19,831
Debt Service	-	-
Total Cash Disbursements	<u>1,438,077</u>	<u>685,293</u>
Excess of Cash Receipts Over/ (Under) Cash Disbursements	58,365	(65,715)
OTHER FINANCING SOURCES/(USES)		
Sale of Fixed Assets	-	10,000
Operating Transfers-In	-	16,230
Operating Transfers-Out	(16,230)	-
Total Other Financial Sources/(Uses)	<u>(16,230)</u>	<u>26,230</u>
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing (Uses)	42,135	(39,485)
Fund Cash Balances, January 1, 1999	<u>346,176</u>	<u>335,146</u>
Fund Cash Balances, December 31, 1999	<u>\$ 388,311</u>	<u>\$ 295,661</u>

(Con't)

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

VILLAGE OF NEW BOSTON
SCIOTO COUNTY, OHIO

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

Debt Service	Capital Projects	Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)
\$ 62,776	\$ 28,368	\$ 18,834	\$ 1,534,103
6,297	-	1,888	398,241
-	-	-	12,548
-	-	-	40,137
-	-	8,000	257,154
<u>69,073</u>	<u>28,368</u>	<u>28,722</u>	<u>2,242,183</u>
-	-	11,913	679,828
-	-	-	22,129
-	-	-	36,661
-	-	-	112,493
-	-	-	157,787
-	-	-	237,891
1,511	-	4,139	829,705
-	12,060	-	76,499
59,516	17,878	-	77,394
<u>61,027</u>	<u>29,938</u>	<u>16,052</u>	<u>2,230,387</u>
8,046	(1,570)	12,670	11,796
-	-	-	10,000
-	-	-	16,230
-	-	-	(16,230)
<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
8,046	(1,570)	12,670	21,796
<u>11,242</u>	<u>61,168</u>	<u>41,468</u>	<u>795,200</u>
<u>\$ 19,288</u>	<u>\$ 59,598</u>	<u>\$ 54,138</u>	<u>\$ 816,996</u>

VILLAGE OF NEW BOSTON
SCIOTO COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of New Boston, Scioto County, is a body politic and corporate 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 government services, including maintenance of roads, fire protection, public safety and public works services.

The Village's management believes these financial statements represent 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 a payment is made 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

Cash amounts are valued at cost.

D. Fund Accounting

The Village uses fund accounting to segregate cash and investments that is restricted as to use. The Village 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 by law or contract to be restricted.

Special Revenue Funds

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 Constructions and Repair Fund - This fund received gasoline tax and motor vehicle license tax money to construct, maintain and repair Village roads.

State Highway Improvement Fund - This fund received gasoline tax and motor vehicle license tax money to construct, maintain and repair Village roads.

Federal Emergency Management Agency Fund - This fund received federal funding for the repairs of Village roadways from floods.

VILLAGE OF NEW BOSTON
SCIOTO COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Debt Service

This fund accounts for the accumulation of resources for, and the payment of, general long term debt principal, interest, and related costs. According to governmental accounting principles, the debt service fund accounts for the payment of long term debt of proprietary funds and the short-term debt of both governmental and proprietary funds. The Village had the following significant Debt Service Fund:

General Obligation Fund - This fund received monies for the repayment of general obligation debt of the Village.

Capital Projects Fund

This fund accounts for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The Village had the following significant Capital Projects Fund:

Capital Improvement Fund - This fund received municipal income tax money to fund capital acquisitions and improvements for the Village.

Fiduciary Fund

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Village to maintain the corpus of the trust, the fund is classified as Nonexpendable Trust Fund. Other trust funds are classified as Expendable Trust Funds. The Village had the following significant Expendable Trust Funds:

Police Pension and Fire Pension Funds - These funds received tax monies for the retirement of law enforcement officer and fire persons of the Village.

Warren Trust - This fund received a portion of the Mayor's salary which has restricted use.

VILLAGE OF NEW BOSTON
SCIOTO COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations

Budgetary expenditures (i.e., disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Village 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.

Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus beginning of the year fund cash balances. The County Budget Commission must also approve estimated resources.

Encumbrances

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

A summary of 1999 and 2000 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 cash basis of accounting used by the Village.

H. Total Columns on Financial Statements

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund-type eliminations have not been made in the aggregation of this data.

VILLAGE OF NEW BOSTON
SCIOTO COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS

2. EQUITY IN POOLED CASH

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

	<u>1999</u>	<u>2000</u>
Demand Deposits	\$ <u>816,996</u>	\$ <u>891,258</u>

Deposits:

Deposits are either (1) insured by the Federal Deposit Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution or the Village, or (3) collateralized by the financial institutions public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2000, was as follows:

2000 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 1,618,005	\$ 1,575,541	\$ (42,464)
Special Revenue	549,904	578,078	28,174
Debt Service	68,635	72,964	4,329
Capital Project	22,000	23,337	1,337
Expendable Trust	25,100	26,890	1,790
Total	\$ <u>2,283,644</u>	\$ <u>2,276,810</u>	\$ <u>(6,834)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 1,786,359	\$ 1,519,886	\$ 266,473
Special Revenue	734,538	571,846	162,692
Debt Service	59,200	58,643	557
Capital Project	56,000	50,650	5,350
Expendable Trust	37,773	31,523	6,250
Total	\$ <u>2,673,870</u>	\$ <u>2,232,548</u>	\$ <u>441,322</u>

VILLAGE OF NEW BOSTON
SCIOTO COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS

3. BUDGETARY ACTIVITY (Continued)

Budgetary activity for the year ending December 31, 1999 was as follows:

1999 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 1,448,395	\$ 1,496,442	\$ 48,047
Special Revenue	631,938	645,808	13,870
Debt Service	65,250	69,073	3,823
Capital Project	27,500	28,368	868
Expendable Trust	28,460	28,722	262
Total	<u>\$ 2,201,543</u>	<u>\$ 2,268,413</u>	<u>\$ 66,870</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 1,609,150	\$ 1,454,307	\$ 154,843
Special Revenue	799,885	685,293	114,592
Debt Service	61,167	61,027	140
Capital Project	30,835	29,938	897
Fiduciary	30,033	16,052	13,981
Total	<u>\$ 2,531,070</u>	<u>\$ 2,246,617</u>	<u>\$ 284,453</u>

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Village. 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 payments, 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 Village.

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.

VILLAGE OF NEW BOSTON
SCIOTO COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS

5. RETIREMENT SYSTEMS

All of the Village employees, as well as the Clerk and Council, belong to the Public Employees Retirement Systems (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post retirement health care, 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 1999 and 2000, 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, 2000.

6. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles

7. DEBT

Debt outstanding at December 31, 2000 was as follows:

	<u>Principal</u>	<u>Interest</u>
Capital Equipment Bond	\$ 15,000	5.49%
Street Paving Note	112,000	5.23%
Garbage Packer	74,000	6.00%

The Village had outstanding debt with Fifth Third Bank for the purchase of various equipment. The original note was for \$ 125,000, with annual installments in the amount of \$ 15,000. The Village had outstanding debt with Firststar Bank for street paving. The original note was for \$160,000, with annual installments of \$16,000. The Village had outstanding debt with Firststar Bank for the purchase of a Garbage Packer. The original note was for \$74,000, with average annual installments of \$14,800.

Amortization of the above debt, including interest of \$133,951, is scheduled as follows:

<u>Year ending</u> <u>December 31</u>	<u>General</u> <u>Obligation Notes</u>
2001	\$ 76,198
2002	73,615
2003	54,364
2004	37,649
2005	36,757
2006-2008	<u>56,368</u>
Total	<u>\$334,951</u>

VILLAGE OF NEW BOSTON
SCIOTO COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS

8. CAPITAL LEASES - LESSEE DISCLOSURE

The Village has entered into capitalized leases for equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No.13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service expenditures in the financial statements.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of 12/31/00.

<u>Fiscal Year Ending December 31, 2000,</u>		<u>Total</u>
2001		\$ 8,930
2002		<u>8,039</u>
Total	16,969	
Less: Amount Representing Interest		<u>(1,292)</u>
Present Value of Net Minimum Lease Payments		<u><u>\$15,677</u></u>

9. CONTINGENCIES

The Village is party to legal proceedings. The Village is of the opinion that ultimate disposition of claims will not have a material effect, if any, on the financial condition of the Village.

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Member American Institute of Certified Public Accountants

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Report on Compliance and on Internal Control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*

Mayor and Members of Council
Village of New Boston
Scioto County
3980 Rhodes Avenue
New Boston, Ohio 45662

We have audited the financial statements of the Village of New Boston, Scioto County, as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated May 7, 2001. 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.

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 audit and, accordingly, we do not express such an opinion. The results of 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 the 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 weakness. 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 operations that we consider to be a material weakness.

Report on Compliance and on Internal Control over financial reporting
based on an audit of financial statements performed in accordance with
Government Auditing Standards - Page 2

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

Balestra & Company
BALESTRA & COMPANY

May 7, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF NEW BOSTON

SCIOTO 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
MAY 29, 2001**