



**JEFFERSON TOWNSHIP
FRANKLIN COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

JEFFERSON TOWNSHIP
FRANKLIN COUNTY

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

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Jefferson Township
Franklin County
6545 Havens Rd.
Blacklick, Ohio 43004

To the Board of Trustees:

We have audited the accompanying financial statements of Jefferson Township, Franklin 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 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 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 of the Township 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 June 19, 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 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

June 19, 2001

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**JEFFERSON TOWNSHIP
FRANKLIN COUNTY**

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

	<u>Governmental Fund Types</u>					Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Agency Fund</u>	
Cash Receipts:						
Taxes	\$88,373	\$1,156,244	\$130,905	\$0	\$0	\$1,375,522
Intergovernmental	354,839	206,518	14,957	0	0	576,314
Special Assessments		9,598	0	0	0	9,598
Licenses, Permits, and Fees	46,180	11,306	0	0	0	57,486
Interest	46,394	70	3,147	100,022	0	149,633
Other Revenue	137,559	38,229	0	0	57,340	233,128
Total Cash Receipts	<u>673,345</u>	<u>1,421,965</u>	<u>149,009</u>	<u>100,022</u>	<u>57,340</u>	<u>2,401,681</u>
Cash Disbursements:						
Current:						
General Government	319,063	148,643	0	0	0	467,706
Public Safety	0	914,270	0	0	0	914,270
Public Works	71,417	252,010	0	0	0	323,427
Health	0	9,705	0	0	0	9,705
Conservation - Recreation	31,465	0	0	0	0	31,465
Other	0	0	0	0	60,000	60,000
Debt Service:						
Redemption of Principal	0	0	50,000	0	0	50,000
Interest and Fiscal Charges	0	0	103,016	0	0	103,016
Capital Outlay	49,214	76,218	1,710	712,082	0	839,224
Total Cash Disbursements	<u>471,159</u>	<u>1,400,846</u>	<u>154,726</u>	<u>712,082</u>	<u>60,000</u>	<u>2,798,813</u>
Total Receipts Over/(Under) Disbursements	<u>202,186</u>	<u>21,119</u>	<u>(5,717)</u>	<u>(612,060)</u>	<u>(2,660)</u>	<u>(397,132)</u>
Other Financing Receipts/(Disbursements):						
Transfers-In	0	36,000	24,645	8,605	0	69,250
Advances-In	8,000	10,000	0	0	0	18,000
Transfers-Out	(59,500)	0	(8,605)	(1,145)	0	(69,250)
Advances-Out	(10,000)	(8,000)	0	0	0	(18,000)
Other Sources						
Other Uses	(5,000)	0	0	0	0	(5,000)
Total Other Financing Receipts/(Disbursements)	<u>(66,500)</u>	<u>38,000</u>	<u>16,040</u>	<u>7,460</u>	<u>0</u>	<u>(5,000)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>135,686</u>	<u>59,119</u>	<u>10,323</u>	<u>(604,600)</u>	<u>(2,660)</u>	<u>(402,132)</u>
Fund Cash Balances, January 1	<u>86,053</u>	<u>282,277</u>	<u>10,385</u>	<u>1,799,853</u>	<u>101,454</u>	<u>2,280,022</u>
Fund Cash Balances, December 31	<u>\$221,739</u>	<u>\$341,396</u>	<u>\$20,708</u>	<u>\$1,195,253</u>	<u>\$98,794</u>	<u>\$1,877,890</u>

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

**JEFFERSON TOWNSHIP
FRANKLIN COUNTY**

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

	<u>Governmental Fund Types</u>					Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Agency Fund</u>	
Cash Receipts:						
Taxes	\$72,103	\$1,053,664	\$139,879	\$0	\$0	\$1,265,646
Intergovernmental	238,200	192,530	15,713	0	0	446,443
Special Assessments		10,307	0	0	0	10,307
Licenses, Permits, and Fees	49,403	10,674	0	0	0	60,077
Interest	70,479	81	301	62,473	0	133,334
Other Revenue	18,989	20,868	0	0	86,600	126,457
Total Cash Receipts	<u>449,174</u>	<u>1,288,124</u>	<u>155,893</u>	<u>62,473</u>	<u>86,600</u>	<u>2,042,264</u>
Cash Disbursements:						
Current:						
General Government	298,178	104,488	0	0	0	402,666
Public Safety		850,963	0	0	0	850,963
Public Works	21,002	299,632	0	0	0	320,634
Health	27,102	11,438	0	0	0	38,540
Conservation - Recreation	31,107	0	0	0	0	31,107
Other	0	0	0	0	39,500	39,500
Debt Service:						
Redemption of Principal	0	0	975,000	0	0	975,000
Interest and Fiscal Charges	0	0	159,905	0	0	159,905
Capital Outlay	500	88,208	900	140,703	0	230,311
Total Cash Disbursements	<u>377,889</u>	<u>1,354,729</u>	<u>1,135,805</u>	<u>140,703</u>	<u>39,500</u>	<u>3,048,626</u>
Total Receipts Over/(Under) Disbursements	<u>71,285</u>	<u>(66,605)</u>	<u>(979,912)</u>	<u>(78,230)</u>	<u>47,100</u>	<u>(1,006,362)</u>
Other Financing Receipts/(Disbursements):						
Transfers-In	0	93,848	54,031	27,750	20	175,649
Advances-In	12,000	12,000	0	0	0	24,000
Transfers-Out	(155,629)	(20)	(20,000)	0	0	(175,649)
Advances-Out	(12,000)	(12,000)	0	0	0	(24,000)
Total Other Financing Receipts/(Disbursements)	<u>(155,629)</u>	<u>93,828</u>	<u>34,031</u>	<u>27,750</u>	<u>20</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(84,344)</u>	<u>27,223</u>	<u>(945,881)</u>	<u>(50,480)</u>	<u>47,120</u>	<u>(1,006,362)</u>
Fund Cash Balances, January 1	<u>170,397</u>	<u>255,054</u>	<u>956,266</u>	<u>1,850,333</u>	<u>54,334</u>	<u>3,286,384</u>
Fund Cash Balances, December 31	<u>\$86,053</u>	<u>\$282,277</u>	<u>\$10,385</u>	<u>\$1,799,853</u>	<u>\$101,454</u>	<u>\$2,280,022</u>

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

**JEFFERSON TOWNSHIP
FRANKLIN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Jefferson Township, Franklin 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 road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

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 repurchase agreement is valued at cost. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue 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 Township had the following significant Special Revenue Funds:

**JEFFERSON TOWNSHIP
FRANKLIN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Fire Fund - This fund receives property tax money for providing security of persons and property for township residents.

3. Debt Service Funds

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

Bond Retirement Fund - This fund is receives property tax money for the retirement of bonds for the construction of a new fire station.

4. Capital Project Funds

These funds are 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). The Township had the following significant capital project funds:

Bonds Fund - This fund received the bond proceeds for the construction of a new fire station.

5. Fiduciary Fund (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:

Agency Fund - This fund receives money held for contractors until compliance requirements have been met for the development or maintenance of township property.

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, 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.

2. Estimated Resources

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

**JEFFERSON TOWNSHIP
FRANKLIN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and 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.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township 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 was as follows:

	<u>2000</u>	<u>1999</u>
Repurchase Agreement	\$63,742	\$29,326
STAR Ohio	<u>1,814,148</u>	<u>2,250,696</u>
Total investments	<u>\$1,877,890</u>	<u>\$2,280,022</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.

Investments: State statutes permit the Township to invest in interim deposits in repurchase agreements, that is, an agreement in which the Township transfers cash to a financial institution; the financial institution transfers securities to the Township and promises to repay the cash plus interest in exchange for the same securities. The said securities are uninsured and unregistered and are held in book entry form by a third party, the Federal Reserve, in the name of the financial institution. The purchased securities are limited to only U.S. Treasury and Agency Notes. Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**JEFFERSON TOWNSHIP
FRANKLIN 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	\$575,608	\$673,345	\$97,737
Special Revenue	1,468,749	1,457,965	(10,784)
Debt Service	168,506	173,654	5,148
Capital Projects	30,000	108,627	78,627
Fiduciary	20,000	57,340	37,340
Total	<u>\$2,262,863</u>	<u>\$2,470,931</u>	<u>\$208,068</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$636,657	\$535,659	\$100,998
Special Revenue	1,603,620	1,400,846	202,774
Debt Service	164,817	163,331	1,486
Capital Projects	1,840,919	713,227	1,127,692
Fiduciary	81,116	60,000	21,116
Total	<u>\$4,327,129</u>	<u>\$2,873,063</u>	<u>\$1,454,066</u>

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$583,977	\$449,174	(\$134,803)
Special Revenue	1,612,250	1,381,972	(230,278)
Debt Service	178,925	209,924	30,999
Capital Projects	0	90,223	90,223
Fiduciary	16,140	86,620	70,480
Total	<u>\$2,391,292</u>	<u>\$2,217,913</u>	<u>(\$173,379)</u>

**JEFFERSON TOWNSHIP
FRANKLIN 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	\$664,787	\$533,518	\$131,269
Special Revenue	1,676,757	1,354,749	322,008
Debt Service	1,162,438	1,155,805	6,633
Capital Projects	825,002	140,703	684,299
Fiduciary	41,096	39,500	1,596
Total	<u>\$4,370,080</u>	<u>\$3,224,275</u>	<u>\$1,145,805</u>

4. PROPERTY TAX

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

Public utilities are also taxed on personal and real property located within the Township.

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:

	Principal	Interest Rate
General Obligation Bond 1998 Series A	\$930,000	variable
General Obligation Bond 1998 Series B	\$935,000	5%
Township Building Note	70,000	5%
Total	<u>\$1,935,000</u>	

The general obligation bonds were issued to finance the purchase of a new fire station. The bonds are collateralized solely by the Township's taxing authority. The township building note was issued to finance the purchase and renovation of the township administrative building. The note is renewed annually and is collateralized by the administrative building.

**JEFFERSON TOWNSHIP
FRANKLIN COUNTY**

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

5. DEBT (Continued)

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

Year ending December 31:	General Obligation Bonds 1998 Series A	General Obligation Bonds 1998 Series B	General Obligation Note
2001	\$64,975	\$61,750	\$73,500
2002	68,850	66,000	0
2003	67,350	65,000	0
2004	70,850	69,000	0
2005	68,975	67,750	0
Subsequent	<u>1,242,773</u>	<u>1,249,500</u>	<u>0</u>
Total	<u>\$1,583,773</u>	<u>\$1,579,000</u>	<u>\$73,500</u>

6. RETIREMENT SYSTEMS

The Township's certified Fire Fighters belong to the Police and Firemen's Disability and Pension Funds (PFDPF). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are 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. For 2000 and 1999, members of PFDPF contributed 10% of their wages to the PFDPF. The Township contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% in 1999 and 10.84% in 2000 of participants' gross salaries. The Township has paid all contributions required through December 31, 2000.

7. RISK MANAGEMENT

The Township is a member of the Ohio Township Association Risk Management Authority (the Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool may assess supplemental premiums. The following risks are covered by the Pool:

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

The Township also provides health insurance and dental and vision coverage to full-time employees through a private carrier.



STATE OF OHIO
OFFICE OF THE AUDITOR
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35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

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

Jefferson Township
Franklin County
6545 Havens Rd.
Blacklick, Ohio 43004

To the Board of Trustees:

We have audited the accompanying financial statements of Jefferson Township, Franklin 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 June 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 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 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 certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 19, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered 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. 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 Township in a separate letter dated June 19, 2001.

Jefferson Township
Franklin 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 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

June 19, 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

JEFFERSON TOWNSHIP

FRANKLIN 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
JULY 10, 2001**