



**WASHINGTON TOWNSHIP
JACKSON COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

WASHINGTON TOWNSHIP
JACKSON COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Washington Township
Jackson County
1853 Finley Chapel Road
Wellston, Ohio 45692

To the Board of Trustees:

We have audited the accompanying financial statements of Washington Township, Jackson County, Ohio (the Township), as of and for the years ended December 31, 2000 and 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 of the Township 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 May 14, 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 the 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

May 14, 2001

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WASHINGTON TOWNSHIP
JACKSON COUNTY

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$16,045	\$	\$	\$16,045
Intergovernmental	41,931	57,156	44,209	143,296
Earnings on Investments	1,103	2,206		3,309
Other Revenue	9,111			9,111
	<u>68,190</u>	<u>59,362</u>	<u>44,209</u>	<u>171,761</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	39,154			39,154
Public Safety	2,853			2,853
Public Works	1,298	43,581		44,879
Health	7,363			7,363
Capital Outlay	3,429	625	57,687	61,741
	<u>54,097</u>	<u>44,206</u>	<u>57,687</u>	<u>155,990</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>14,093</u>	<u>15,156</u>	<u>(13,478)</u>	<u>15,771</u>
Other Financing Receipts/(Disbursements):				
Other Sources		200		200
	<u>0</u>	<u>200</u>	<u>0</u>	<u>200</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	14,093	15,356	(13,478)	15,971
Fund Cash Balances, January 1	58,612	96,616	33,768	188,996
Fund Cash Balances, December 31	<u>\$72,705</u>	<u>\$111,972</u>	<u>\$20,290</u>	<u>\$204,967</u>

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

WASHINGTON TOWNSHIP
JACKSON COUNTY

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$13,707	\$	\$	\$13,707
Intergovernmental	40,429	62,971	42,356	145,756
Earnings on Investments	881	1,762		2,643
Other Revenue	7,070	8,112		15,182
	<u>62,087</u>	<u>72,845</u>	<u>42,356</u>	<u>177,288</u>
Total Cash Receipts				
	<u>62,087</u>	<u>72,845</u>	<u>42,356</u>	<u>177,288</u>
Cash Disbursements:				
Current:				
General Government	26,945			26,945
Public Safety	2,620			2,620
Public Works	1,308	27,185	21,189	49,682
Health	5,687			5,687
Capital Outlay		1,195	38,073	39,268
	<u>36,560</u>	<u>28,380</u>	<u>59,262</u>	<u>124,202</u>
Total Cash Disbursements				
	<u>36,560</u>	<u>28,380</u>	<u>59,262</u>	<u>124,202</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>25,527</u>	<u>44,465</u>	<u>(16,906)</u>	<u>53,086</u>
Other Financing Receipts/(Disbursements):				
Other Sources		2,500		2,500
	<u>0</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>
Total Other Financing Receipts/(Disbursements)				
	<u>0</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>25,527</u>	<u>46,965</u>	<u>(16,906)</u>	<u>55,586</u>
Fund Cash Balances, January 1	<u>33,085</u>	<u>49,651</u>	<u>50,674</u>	<u>133,410</u>
Fund Cash Balances, December 31	<u><u>\$58,612</u></u>	<u><u>\$96,616</u></u>	<u><u>\$33,768</u></u>	<u><u>\$188,996</u></u>

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

**WASHINGTON TOWNSHIP
JACKSON COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Washington Township, Jackson County, (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 and cemetery maintenance. The Township contracts with the Village of Coalton and the City of Wellston Fire Departments to provide fire 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

The Township had one primary checking account during our audit period.

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 Fund:

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

**WASHINGTON TOWNSHIP
JACKSON COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Capital Projects Fund

These funds are used to account for proceeds used for the purpose of capital projects engaged by the Township. The Township had the following significant Capital Project Funds:

Permanent Improvement Fund - This fund received monies from permissive sales tax proceeds for permanent improvement projects within the Township.

Federal Emergency Management Assistance Fund - This fund received grant monies to assist the township in the clean-up after flooding.

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 or 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.

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 reappropriated 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.

**WASHINGTON TOWNSHIP
JACKSON COUNTY**

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township 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	\$188,996	\$204,967

Deposits are insured by the Federal Deposit Insurance Corporation, except at December 31, 1999, \$88,996 and at December 31, 2000, \$104,967 of deposits were not insured or collateralized, contrary to Chapter 135, Ohio Revised Code.

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	\$52,000	\$68,190	\$16,190
Special Revenue	65,500	59,562	(5,938)
Capital Projects	38,000	44,209	6,209
Total	\$155,500	\$171,961	\$16,461

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$58,860	\$54,097	\$4,763
Special Revenue	126,304	44,206	82,098
Capital Projects	67,681	57,687	9,994
Total	\$252,845	\$155,990	\$96,855

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$35,000	\$62,087	\$27,087
Special Revenue	58,000	75,345	17,345
Capital Projects	40,000	42,356	2,356
Total	\$133,000	\$179,788	\$46,788

**WASHINGTON TOWNSHIP
JACKSON 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	\$47,641	\$36,560	\$11,081
Special Revenue	67,719	28,380	39,339
Capital Projects	78,870	59,262	19,608
Total	\$194,230	\$124,202	\$70,028

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. RETIREMENT SYSTEMS

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries through June 30, 2000. Effective July 1, 2000 the employer's contribution rate decreased to 8.13% of the participant's gross salaries. The Township has paid all contributions required through December 31, 2000.

**WASHINGTON TOWNSHIP
JACKSON COUNTY**

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

6. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

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

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

Washington Township
Jackson County
1853 Finley Chapel Road
Wellston, Ohio 45692

To the Board of Trustees:

We have audited the accompanying financial statements of Washington Township, Jackson County, Ohio (the Township), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated May 14, 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 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 instances of noncompliance that require reporting under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2000-40740-001, 2000-40740-002, 2000-40740-003, 2000-40740-004 and 2000-40740-005. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated May 14, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, 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. 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 Township in a separate letter dated May 14, 2001.

Washington Township
Jackson County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended for the information and use of 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

May 14, 2001

**WASHINGTON TOWNSHIP
JACKSON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 and 1999**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2000-40740-001

Vester Young, Township Trustee, was compensated \$8,823 in 2000, which exceeds the \$7,002 calculated maximum for compensation allowable per Ohio Rev. Code Section 505.24 by \$1,821.00. A payment of \$927 was an allowable compensation for underpayment for the 1999 year. This leads to a net overpayment of \$894.

	1999	2000	Net Overpayment
Budget	\$266,191	\$344,358	
Salary Allowed	\$6,798	\$7,002	
Amount Paid	<u>\$5,871</u>	<u>\$8,823</u>	
Over(Under)Payment	\$(927)	\$1,821	\$894

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for money illegally expended is hereby issued against Vester Young, Township Trustee, Mary Johnson, Township Clerk, and the Ohio Casualty Insurance Company and Ohio Farmers Insurance Company, their bonding companies, respectively, jointly and severally, in the amount of eight hundred ninety-four dollars (\$894), in favor of the Washington Township General Fund.

FINDING NUMBER 2000-40740-002

Wendell Gross, former Township Trustee, was compensated \$1,600.00 in 2000. A payment of \$800 was an allowable compensation for underpayment for the 1999 year. This leads to a net overpayment of \$800.

	1999	2000	Net Overpayment
Budget	\$266,191	\$344,358	
Salary Allowed	\$6,000	\$0	
Amount Paid	<u>\$5,200</u>	<u>\$1,600</u>	
Over(Under)Payment	\$(800)	\$1,600	\$800

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for money illegally expended is hereby issued against Wendell Gross, former Township Trustee, Mary Johnson, Township Clerk, and the Ohio Casualty Insurance Company and Ohio Farmers Insurance Company, their bonding companies, respectively, jointly and severally, in the amount of eight hundred dollars (\$800), in favor of the Washington Township General Fund.

**WASHINGTON TOWNSHIP
JACKSON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 and 1999**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
(Continued)**

FINDING NUMBER 2000-40740-003

Mary Johnson, Township Clerk, was compensated \$14,527.24 in 2000, which exceeds the \$10,127.25 calculated maximum for compensation allowable per Ohio Rev. Code Section 507.09 by \$4,399.99. A payment of \$2,000 was an allowable compensation for underpayment for the 1999 year. This leads to a net overpayment of \$2,399.99.

	1999	2000	Net Overpayment
Budget	\$266,191	\$344,358	
Salary Allowed	\$9,000	\$10,127.25	
Amount Paid	<u>\$7,000</u>	<u>\$14,527.24</u>	
Over(Under)Payment	\$(2,000)	\$4,399.99	\$2,399.99

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for money illegally expended is hereby issued against Mary Johnson, Township Clerk, and the Ohio Farmers Insurance Company, her bonding company, jointly and severally, in the amount of two thousand three hundred ninety-nine dollars and ninety-nine cents (\$2,399.99), in favor of the Washington Township General Fund.

FINDING NUMBER 2000-40740-004

Elvis Current, Township Trustee was compensated \$8,823.00 in 2000, which exceeds the \$7,002.00 calculated maximum for 2000 compensation allowable per Ohio Rev. Code Section 505.24 by \$1,821.00. A payment of \$927 was an allowable compensation for underpayment for the 1999 year. This leads to a net overpayment of \$894.

	1999	2000	Net Overpayment
Budget	\$266,191	\$344,358	
Salary Allowed	\$6,798	\$7,002	
Amount Paid	<u>\$5,871</u>	<u>\$8,823</u>	
Over(Under)Payment	\$(927)	\$1,821	\$894

WASHINGTON TOWNSHIP
JACKSON COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2000 and 1999

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
(Continued)

FINDING NUMBER 2000-40740-004 (Continued)

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for money illegally expended is hereby issued against Elvis Current, Township Trustee, Mary Johnson, Township Clerk, and the Ohio Casualty Insurance Company and Ohio Farmers Insurance Company, their bonding companies, respectively, jointly and severally, in the amount of eight hundred ninety-four dollars (\$894), in favor of the Washington Township General Fund.

FINDING NUMBER 2000-40740-005

Ohio Rev. Code § 135.18 (specific collateral) and §135.181 (pooled collateral) provides that the treasurer of a political subdivision must require the depository to provide as security an amount equal to the funds on deposit at all times. Such security may consist of federal deposit insurance, surety company bonds, or pledged securities. [Section 135.18].

Upon request of a treasurer no more often than 4 times per year, a *public depository* is required to report: the amount of public monies deposited by the treasurer and secured and the total value based on the valuations described above, of the pool of securities pledged to secure public monies held by the depository, including those deposited by the treasurer [section 135.181(L)].

Upon request of a treasurer no more often than 4 times per year, a *qualified trustee* reports the total value of the pool of securities deposited with it by the depository and provides an itemized list of the securities in the pool. These reports are made as of the date the treasurer specifies.

Several times throughout the audit period the balance on deposit was over \$100,000. Balances up to \$100,000 were secured by the Federal Deposit Insurance Corporation. However, the Clerk did not obtain a report from the depository indicating whether the excess over \$100,000 was collateralized. The Township's balances were undercollateralized at December 31, 1999 by \$88,996 and at December 31, 2000 by \$104,967.

We recommend that the Clerk periodically review the Township's depository balances and obtain a report from the depository to ensure that these balances will be adequately secured with allowable securities.



STATE OF OHIO
OFFICE OF THE AUDITOR

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WASHINGTON TOWNSHIP

JACKSON 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
JUNE 19, 2001**