



**Auditor of State  
Betty Montgomery**



**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report.....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types - For the Year Ended December 31, 2003.....	3
Notes to the Financial Statement.....	5
Schedule of Federal Awards Expenditures For the Year Ended December 31, 2003.....	11
Notes to the Schedule of Federal Awards Expenditures .....	12
Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	13
Independent Accountants' Report on Compliance with Requirements Applicable to Its Major Federal Programs and Internal Control Over Compliance in Accordance with OMB Circular A-133 .....	15
Schedule of Findings .....	17

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Lorain County Children and Families Council  
Lorain County  
42485 North Ridge Road  
Elyria, Ohio 44035

We have audited the accompanying financial statements of the Lorain County Children and Families Council, (the Council ) as of and for the year ended December 31, 2003, as listed in the table of contents. These financial statements are the responsibility of Council'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 described Note 2, the Council 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 Lorain County Children and Families Council, Lorain County, Ohio as of December 31, 2003, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2004 on our consideration of the Council'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.

The schedule of federal awards expenditures is presented for additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. We subjected this information to the auditing procedures applied in the audit of the financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of audit committee, management, the Council Members 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

November 15, 2004

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL**

**LORAIN COUNTY**

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

**FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	General	Special Revenue	
Receipts			
Intergovernmental – State	\$59,690	\$278,097	\$337,787
Intergovernmental – Federal	150,152	1,360,017	1,510,169
Loan Proceeds	31,939		31,939
Other	90	0	90
Total receipts	241,871	1,638,114	1,879,985
Disbursements			
Salaries and Benefits	218,878	0	218,878
Conference and Training	15	0	15
Office Supplies and Postage	678	2,572	3,250
Professional Services	8,177	32,206	40,383
Contracted Services	0	1,663,595	1,663,595
Equipment	0	324	324
Other	661	19,095	19,756
Total Disbursements	228,409	1,717,792	1,946,201
Excess/(Deficiency) of Receipts Over/Under Disbursements Before Other Financing Sources /(Uses)	13,462	(79,678)	(66,216)
Other Financing Sources/(Uses)			
Transfers In	0	6,237	6,237
Transfers Out	(6,237)	0	(6,237)
Total Other Financing Sources/(Uses)	(6,237)	6,237	0
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements And Other Financing Uses	7,225	(73,441)	(66,216)
Fund cash balances, January 1, 2003	6,798	101,486	108,284
Fund cash balances, December 31, 2003	\$14,023	\$28,045	\$42,068

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

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**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2003**

**1. DESCRIPTION OF THE ENTITY**

**A. GENERAL**

Section 121.37, Revised Code, created the Ohio Family and Children First Cabinet Council and permitted counties to establish county family and children first councils. Statutory membership of a county council consists of the following individuals:

1. The director of the board of alcohol, drug addiction and mental health services that serve the county, or, in the case of a county that has a board of alcohol and drug addiction services and a community mental health board, the directors of both boards;
2. The health commissioner of the board of health of each city or general health district in the county, or their designees;
3. The director of the county department of human services;
4. The executive director of the county agency responsible for the administration of children services pursuant to Section 5153.15 of the Revised Code;
5. The superintendent of the county board of mental retardation and developmental disabilities;
6. The county's juvenile court judge senior in service;
7. The superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the county, as determined by the department of education, which shall notify each county of its determination at least biennially;
8. A school superintendent representing all other school district with territory in the county, as designated at a biennial meeting of the superintendents of those districts;
9. A representative of the largest city in the county;
10. The chair of the board of county commissioners, or an individual designated by the board;
11. A representative of the regional office of the department of youth services;
12. A representative of the county's head start agencies, as defined in Section 3301.31 of the Revised Code;
13. A representative of the county's early intervention collaborative established pursuant to the federal early intervention program operated under the "Education of the Handicapped Act Amendments of 1986"; and

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2003  
(CONTINUED)**

**1. DESCRIPTION OF THE ENTITY (Continued)**

**A. GENERAL (Continued)**

14. At least three individuals representing the interest of families in the county. Where possible, the number of members representing families shall be equal to twenty percent of the council's remaining membership.

A county family and children first council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the council.

A county council's statutory responsibilities include the following:

1. Refer to the cabinet council those children for whom the council cannot provide adequate services;
2. Make periodic reports to the cabinet council regarding the number of children referred to the county council and the progress made in meeting the needs of each child;
3. Develop a plan that reviews and adjusts existing programs, fills service gaps where possible, or invents new approaches to achieve better results for families and children;
4. Participate in the development of a countywide, comprehensive, coordinated, multi-disciplinary, interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the Department of Health for early intervention services under the "Education of the Handicapped Act Amendments of 1986";
5. Maintain an accountability system to monitor the council's progress in achieving its purposes;
6. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving service within the county system.

**B. COUNCIL BOARD**

The Family Cluster was established in 1991. This organization served as a county council, however, lacked council membership as required by Ohio Revised Code Section 121.37. In April, 1993, the Cluster determined that a formal Children and Families Council was needed. The Cluster hired an Executive Director and established the Children and Families Council and added the necessary membership to become a county Children and Families Council as established by Ohio Revised Code 121.37.

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2003  
(CONTINUED)**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF ACCOUNTING**

These financial statements follow the basis of accounting prescribed or permitted by the Ohio 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.

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

**B. FUND ACCOUNTING**

The Council maintains its accounting records in accordance with the principles of fund accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions are reflected in a self-balancing group of accounts.

General Fund – This fund is the general operating fund of the Council. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

Special Revenue Funds – These funds are used to account for proceeds from specific sources that are legally restricted to expenditures for specific purposes. The Council had the following significant Special Revenue Fund:

TANF – This fund accounts for federal grant monies to assist needy families with children as more fully described in the notes to the Schedule of Federal Awards Expenditures.

**C. FISCAL AGENT**

The Lorain County Auditor serves as fiscal agent for the Council.

**D. ADMINSTRATIVE AGENT**

The Lorain County Board of Commissioners serves as the Administrative Agent for the Council. This is in addition to any other duties performed by the Board of Commissioners.

**E. FIXED ASSETS**

Acquisitions of fixed assets are recorded as disbursements when paid and are not reflected as assets on the accompanying financial statement.

**F. INTERSYSTEM ADMINISTRATOR**

The purpose of the Council is to identify ways in which Lorain County child serving systems can provide services to the community in the most efficient and effective manner. The Executive Director of the Council administers all of the Council's programs.

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2003  
(CONTINUED)**

**3. EQUITY IN POOLED CASH**

Lorain County maintains a cash pool used by all of the County's funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments. The Council's carrying amount of cash on deposit with the County at December 31, 2003 was \$42,068. Lorain County, as the ultimate fiscal agent for the Council, is responsible for maintaining adequate depository collateral for all funds in Lorain County's pooled and deposit accounts.

**4. LOANS**

The Council receives interest free loans from Lorain County by resolution of the Lorain County Commissioners. Loan activity for the year ended December 31, 2003 is as follows:

Fund	Beginning Balance	Additions	Reductions	Ending Balance
General	\$44,113	\$31,939	0	\$76,052
Special Revenue				
Early Start	2,700	0	0	2,700
PRC	883	0	0	883
Total Special Revenue	3,583	0	0	3,583
Grand Total	\$ 47,696	\$31,939	0	\$79,635

**5. RETIREMENT SYSTEM**

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

Contribution rates are also prescribed by the Ohio Revised Code. OPERS members contributed 8.5 percent of their gross salaries. The Council contributed an amount equal to 13.55 percent of participant's gross salaries through December 31, 2003. The Council has paid all contributions required through December 31, 2003.

**6. RISK MANAGEMENT**

The Council is insured for general liability and casualty through Lorain County. Employees are also provided health, dental and vision insurance coverage through Lorain County.

**7. CONTINGENT LIABILITIES**

The Council receives financial assistance from federal grantor agencies. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits may require refunding to the grantor agencies. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the Council as of December 31, 2003.

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2003  
(CONTINUED)**

**8. RELATED PARTY TRANSACTIONS**

The Council had related party transactions with other governmental agencies in which their members were on the Council's board. A breakdown of the agencies and amounts are noted below:

<b>Governmental Agency</b>	<b>FY 03</b>	<b>FY04</b>
Lorain City Health Department	\$236,369	\$210,516
Lorain County General Health District	123,652	152,732
Addition Recovery Services	7,113	5,353
Lorain County Board of MRDD	40,468	26,657
City of Elyria Department of Health	<u>321,394</u>	<u>314,716</u>
<b>Total</b>	<b><u>\$728,996</u></b>	<b><u>\$709,974</u></b>

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**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

Federal Grantor Pass Through Grantor <u>Program Title</u>	Pass through Entity <u>Number</u>	Federal CFDA <u>Number</u>	<u>Expenditures</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Passed through the Ohio Department of Jobs and Family Services			
Passed through the Lorain County Department of Jobs and Family Services			
Temporary Assistance for Needy Families	N/A	93.558	\$1,190,862
Wellness	N/A	93.558	<u>216,124</u>
<b>Total U.S. Department of Health and Human Services</b>			<u><u>1,406,986</u></u>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
Passed through the Ohio Bureau of Early Intervention Services			
Special Education – Grants for Infants and Families with Disabilities (Part C)	N/A	84.181	<u>238,932</u>
<b>Total U.S. Department of Education</b>			<u><u>238,932</u></u>
<b>Total Federal Awards Expenditures</b>			<u><u>\$1,645,918</u></u>

The accompanying notes are an integral part of this schedule.

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY  
NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the Council's federal award programs. The schedule has been prepared on the cash basis of accounting.

**NOTE B- SUBRECIPIENTS**

The Council passes-through certain Federal assistance received from the Lorain County Department of Jobs and Family Services and the Ohio Bureau of Early Intervention Services to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Temporary Assistance for Needy Families	93.558	\$ 962,437
Special Education – Grants for Infants and Families with Disabilities (Part C)	84.181	<u>221,167</u>
<b>Total:</b>		<b><u>\$1,183,604</u></b>

As described in Note A, the Council records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under OMB Circular A-133, the Council is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

**NOTE C - ON-BEHALF FEDERAL RECEIPTS AND DISBURSEMENTS**

Reflected in the Special Revenue Funds on the financial statements are Intergovernmental – Federal receipts of \$1,088,417 and Contracted Services of \$1,178,561. These amounts were received and disbursed, respectively, by the Lorain County Department of Jobs and Family Services on behalf of the Lorain County Children and Families Council. The disbursements are included as part of the federal expenditures for CFDA 93.558 in the Schedule.

CFDA – Catalog of Federal Domestic Assistance

N/A – Not Applicable





**Auditor of State  
Betty Montgomery**

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

Lorain County Children and Families Council  
Lorain County  
42485 North Ridge Road  
Elyria, Ohio 44035

We have audited the financial statements of the Lorain County Children and Families Council, Lorain County, Ohio, (the Council) as of and for the year ended December 31, 2003, and have issued our report thereon dated November 15, 2004. 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 Council's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that we must report under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Council's internal control over financial reporting 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.

Lorain County Children and Families Council  
Lorain County  
Independent Accountants' 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, the Board of Directors, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

November 15, 2004



**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors  
Lorain County Children and Families Council  
Lorain County  
42485 North Ridge Road  
Elyria, Ohio 44035

**Compliance**

We have audited the compliance of the Lorain County Children and Families Council, Lorain County, Ohio, (the Council) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2003. The Council's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Council's management. Our responsibility is to express an opinion on the Council's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Council's compliance with those requirements.

In our opinion, the Lorain County Children and Families Council complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2003.

### **Internal Control Over Compliance**

The management of the Council is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the audit committee, management, Board of Directors, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

November 15, 2004

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505**

**DECEMBER 31, 2003**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Temporary Assistance to Needy Families – CFDA# 93.558
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A > \$ 300,000 Type B: All others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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None

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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None





**Auditor of State  
Betty Montgomery**

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**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL**

**LORAIN 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  
FEBRUARY 10, 2005**