

VILLAGE OF GETTYSBURG

DAYTON REGION, DARKE COUNTY

REGULAR AUDIT

JANUARY 31, 1999 – DECEMBER 31, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Village Council
Village of Gettysburg
Gettysburg, Ohio 45352

We have reviewed the Independent Auditor's Report of the Village of Gettysburg, Darke County, prepared by Vanderhorst & Manning CPAs, LLC, 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 Gettysburg is responsible for compliance with these laws and regulations.

JIM PETRO
Auditor of State

June 26, 2001

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**VILLAGE OF GETTYSBURG
DARKE COUNTY**

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**VANDERHORST & MANNING CPAs, LLC
6105 NORTH DIXIE DRIVE
DAYTON, OHIO 45414**

REPORT OF INDEPENDENT ACCOUNTANTS

Village Council
Village of Gettysburg
Darke County
P. O. Box 345
216 High Street
Gettysburg, Ohio 45328

We have audited the accompanying financial statements of the Village of Gettysburg, Darke County, Ohio, (the Village), as of and for the years ended December 31, 2000 and 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 of 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 Gettysburg, Darke County, Ohio 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.

Village Council
Village of Gettysburg
Report of Independent Accountants
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In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 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 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 the audit committee, management and Village 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.

Vanderhorst & Manning CPAs, LLC
Dayton, Ohio

June 14, 2001

**VILLAGE OF GETTYSBURG
DARKE 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

	GOVERNMENTAL FUND TYPES			Total (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts:				
Property Tax and Other Local Taxes	\$ 12,406	\$ 12,176	\$ 0	\$ 24,582
Intergovernmental Receipts	81,885	19,715	0	101,600
Charges for Services	21,573	0	2,955	21,573
Fines, Licenses and Permits	1,364	0	0	1,364
Interest Income	4,414	0	0	4,414
Miscellaneous	800	0	65,811	800
Total Cash Receipts	122,442	31,891	68,766	154,333
Cash Disbursements:				
Security of Persons and Property	15,201	13,424	0	28,625
Public Health	1,547	0	0	1,547
Leisure Time Activities	5,275	0	0	0
Community Environment	5,195	0	0	0
Basic Utility Services	22,880	0	0	22,880
Transportation	17,173	5,441	0	22,614
General Government	31,762	269	0	32,031
Capital Outlay	85,010	7,210	68,766	92,220
Debt Service	1,745	0	0	1,745
Total Cash Disbursements	185,788	26,344	68,766	212,132
Total Receipts Over/(Under) Disbursements	(63,346)	5,547	0	(57,799)
Other Financing Receipts/(Disbursements):				
Proceeds of Notes	50,000	0	0	50,000
Transfers In	3,164	0	0	3,164
Transfers Out	(1,531)	0	0	(1,531)
Total Other Financing Receipts/(Disbursements)	51,633	0	0	51,633
Excess of Cash Receipts and Other Financing Receipts over/(under) Cash Disbursements and Other Financing Disbursements	(11,713)	5,547	0	(6,166)
Fund Cash Balances, January 1, 2000	59,719	19,228	0	78,947
Fund Cash Balances, December 31, 2000	\$ 48,006	\$ 24,775	0	\$ 72,781

The Notes to the Financial Statements are an integral part of this statement.

**VILLAGE OF GETTYSBURG
DARKE COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2000

	PROPRIETARY FUND TYPE
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$ 93,633
Miscellaneous	13,540
Total Operating Revenues	107,173
Operating Cash Disbursements:	
Current:	
Personal Services	15,124
Travel Transportation	2,513
Contractual Services	43,970
Supplies and Materials	15,286
Miscellaneous	885
Total Operating Cash Disbursements	77,778
Operating Income	29,395
Non Operating Cash Receipts:	
Proceeds of Notes	30,000
Total Non Operating Receipts	30,000
Non Operating Cash Disbursements:	
Debt Service	20,000
Income Before Operating Transfers and Advances	39,395
Operating Transfers In	11,022
Operating Transfers Out	(12,655)
Excess of Cash Receipts Over (Under) Cash Disbursements	37,762
Fund Cash Balances, January 1, 2000	82,272
Fund Cash Balances, December 31, 2000	\$ 120,034
Reserve for Encumbrances, December 31, 2000	\$ 4,575

The Notes to the Financial Statements are an integral part of this statement.

**VILLAGE OF GETTYSBURG
DARKE 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

	GOVERNMENTAL FUND TYPES		Total
	General	Special Revenue	(Memorandum Only)
Cash Receipts:			
Property Tax and Other Local Taxes	\$ 13,720	\$ 20,458	\$ 34,178
Intergovernmental Receipts	71,847	13,023	84,870
Charges for Services	21,794	0	21,794
Fines, Licenses and Permits	168	0	168
Interest Income	2,574	0	2,574
Miscellaneous	380	0	380
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	110,483	33,481	143,964
Cash Disbursements:			
Security of Persons and Property	16,434	14,864	31,298
Public Health	1,511	0	1,511
Basic Utility Services	20,084	0	20,084
Transportation	12,597	3,860	16,457
General Government	34,956	322	35,278
Capital Outlay	15,717	6,935	22,652
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	101,299	25,981	127,280
Total Receipts Over/(Under) Disbursements	9,184	7,500	16,684
Other Financing Receipts/(Disbursements):			
Transfers In	0	4,000	4,000
Transfers Out	(4,000)	0	(4,000)
Total Other Financing Receipts/(Disbursements)	<hr/> (4,000) <hr/>	<hr/> 4,000 <hr/>	<hr/> 0 <hr/>
Excess of Cash Receipts and Other Financing Receipts over/(under) Cash Disbursements and Other Financing Disbursements	5,184	11,500	16,684
Fund Cash Balances, January 1, 1999	<hr/> 54,535 <hr/>	<hr/> 7,728 <hr/>	<hr/> 62,263 <hr/>
Fund Cash Balances, December 31, 1999	\$ <u>59,719</u>	\$ <u>19,228</u>	\$ <u>78,947</u>

The Notes to the Financial Statements are an integral part of this statement.

**VILLAGE OF GETTYSBURG
DARKE COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>PROPRIETARY FUND TYPE</u>
	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	\$ 75,975
Miscellaneous	<u>821</u>
Total Operating Revenues	<u>76,796</u>
Operating Cash Disbursements:	
Current:	
Personal Services	16,043
Travel Transportation	3,802
Contractual Services	13,398
Supplies and Materials	13,595
Capital Outlay	15,302
Miscellaneous	<u>68</u>
Total Operating Cash Disbursements	<u>62,208</u>
Operating Income	<u>14,588</u>
Non Operating Cash Disbursements:	
Debt Service	<u>20,000</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	(5,412)
Fund Cash Balances, January 1, 1999	<u>87,684</u>
Fund Cash Balances, December 31, 1999	\$ <u><u>82,272</u></u>

The Notes to the Financial Statements are an integral part of this statement.

**VILLAGE OF GETTYSBURG
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000 AND 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Gettysburg, Darke County, Ohio, (the Village) 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 Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including water, sewer, refuse service, and fire protection services.

The Village's management believes these financial statements present all activities for which the Village's 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 and Investments

Certificates of deposit are valued at cost.

D. Fund Accounting

The Village used fund accounting to segregate cash and investments that are 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.

**VILLAGE OF GETTYSBURG
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000 AND 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Fund Accounting (Continued)

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:

State Highway Improvement Fund – this fund receives intergovernmental share revenue to maintain, repair and improve State Highway.

Permissive Tax Fund – This fund receives motor vehicle license tax money for construction, maintenance and repair of Village streets.

Fire District Fund – This fund receives the proceeds of a property tax levy for maintenance of the Village Fire Department.

Capital Projects Fund:

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 Village had the following significant capital project fund:

Grant Construction Fund – This fund receives grant and loan proceeds for the purpose of evaluating and constructing a water well.

Enterprise Funds :

These funds account for operations that are similar to private business enterprises where management intends that the significant cost of providing certain goods or services will be recovered through user charges. The Village had the following enterprise funds:

Water Revenue Fund – This fund receives cash receipts from water sales to Village residents. Water system operating cash disbursements are made from this fund.

Sewer Revenue Fund – This fund receives cash receipts from sewer operations within the Village. Sewer system operating cash disbursements are made from this fund.

**VILLAGE OF GETTYSBURG
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000 AND 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. 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 Village Council 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.

2. Estimated Resources

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

3. 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.

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 cash basis of accounting used by the Village.

**VILLAGE OF GETTYSBURG
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000 AND 1999

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Village 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:

	2000	1999
Demand deposits	\$184,732	\$153,511
Certificate of Deposit	<u>8,083</u>	<u>7,708</u>
Total	<u>\$192,815</u>	<u>\$161,219</u>

Deposits :

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

3. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2000 and 1999 was as follows:

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$168,295	\$175,606	\$ 7,311
Special Revenue Funds	40,550	31,891	(8,659)
Capital Projects	82,955	68,766	(14,189)
Enterprise Funds	<u>122,462</u>	<u>148,195</u>	<u>25,733</u>
Total	<u>\$414,262</u>	<u>\$424,458</u>	<u>\$10,196</u>

**VILLAGE OF GETTYSBURG
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000 AND 1999

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$228,014	\$187,319	\$ 40,695
Special Revenue Funds	59,778	26,344	33,434
Capital Projects	82,955	68,766	14,189
Enterprise Funds	<u>200,054</u>	<u>115,008</u>	<u>85,046</u>
Total	<u>\$570,801</u>	<u>\$397,437</u>	<u>\$173,364</u>

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$124,558	\$110,483	\$(14,075)
Special Revenue Funds	40,370	37,481	(2,889)
Enterprise Funds	<u>77,800</u>	<u>76,796</u>	<u>(1,004)</u>
Total	<u>\$242,728</u>	<u>\$224,760</u>	<u>\$(17,968)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$179,564	\$105,299	\$ 74,265
Special Revenue Funds	48,161	25,981	22,180
Enterprise Funds	<u>158,797</u>	<u>82,208</u>	<u>76,589</u>
Total	<u>\$386,522</u>	<u>\$213,488</u>	<u>\$173,034</u>

**VILLAGE OF GETTYSBURG
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000 AND 1999

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 Council. 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 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.

5. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Ohio Public Works Commission Loan	\$340,000	0.0%
Ohio Water Development Authority	30,000	0.0%
Greenville National Bank	<u>46,513</u>	7.0%
	<u>\$416,513</u>	

The Ohio Public Works Commission loan was for the well field replacement project. Property and receipts of the Village has been pledged to repay the debt.

The OWDA loan is for the study of a water treatment plant for the Village.

The Greenville National Bank loan was for the purchase of a dump truck.

**VILLAGE OF GETTYSBURG
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000 AND 1999

5. DEBT (Continued)

Amortization of the above debt is scheduled as follows:

Year Ending December 31,	OPWC Loan	OWDA Loan	Greenville National Bank
2001	\$ 20,000	\$ 0	\$10,350
2002	20,000	3,000	10,350
2003	20,000	3,000	10,350
2004	20,000	3,000	10,350
2005	20,000	3,000	10,350
Thereafter	<u>240,000</u>	<u>18,000</u>	<u>5,073</u>
	<u>\$340,000</u>	<u>\$30,000</u>	<u>\$56,823</u>

6. RETIREMENT SYSTEMS

The Village's full-time 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 postretirement 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 2000 and 1999, PERS members contributed 8.5% of their gross salaries. In 1999 the Village contributed an amount equal to 13.55% of participants' gross salaries, however this figure was reduced in 2000 to an amount equal to 8.13% of participants' gross salaries. The Village has paid all contributions required through December 31, 2000.

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- i. Comprehensive property and general liability
- ii. Vehicles
- iii. Errors and omissions

**VILLAGE OF GETTYSBURG
DARKE COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000 AND 1999

8. CONTINGENT LIABILITIES

The Village is not a defendant in any lawsuits that counsel believes will materially adversely affect the Village's financial condition.

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

9. SUBSEQUENT EVENTS

No events have occurred subsequent to the financial statements which would have a material impact.

**VANDERHORST & MANNING CPAs, LLC
6105 NORTH DIXIE DRIVE
DAYTON, OHIO 45414**

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

Village Council
Village of Gettysburg
Darke County
P. O. Box 345
216 High Street
Gettysburg, Ohio 45328

We have audited the financial statements of the Village of Gettysburg, Darke County (the Village), as of and for the year ended December 31, 2000 and 1999, and have issued our report thereon dated June 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 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 our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standard*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the Village in a separate letter dated June 14, 2001.

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 weaknesses. A material weakness is a condition in which the design or operation of one or more of the specific 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

Village Council
Village of Gettysburg
Darke County
Report of Independent Auditors on Compliance and on Internal Control
Required by *Government Auditing Standards*
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of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations 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 the management of the Village in a separate letter dated June 14, 2001.

This report is intended for the information and use of the management and Village Council, and is not intended to be and should not be used by anyone other than these specified parties.

Vanderhorst & Manning CPAs, LLC
Dayton, Ohio

June 14, 2001

**VILLAGE OF GETTYSBURG
DARKE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2000 AND 1999**

Finding Number	Finding Summary	Fully Corrected	Not Corrected, Partially Corrected: Significantly Different Corrective Action Taken; of Finding No Longer Valid; Explain:
1998-30319-001	Finding for recovery of funds to the water & sewer funds for collections not deposited	Yes	Repayment schedule established for collection. Clerk no longer accepting utility payments Payment must be made directly to bank.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF GETTYSBURG

DARKE 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**