

**VILLAGE OF ADELPHI**

**ROSS COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003





**Auditor of State  
Betty Montgomery**

Village Council  
Village of Adelphi  
11759 Market Street  
P.O. Box 568  
Adelphi, Ohio 43101-0568

We have reviewed the *Independent Accountants' Report* of the Village of Adelphi, Ross County, prepared by Vanessa L. Blevins, CPA, for the audit period January 1, 2003 through December 31, 2004. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 Adelphi is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Betty Montgomery".

BETTY MONTGOMERY  
Auditor of State

May 8, 2006

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VILLAGE OF ADELPHI  
ROSS COUNTY

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**VANESSA L. BLEVINS**  
**CERTIFIED PUBLIC ACCOUNTANT**

**INDEPENDENT ACCOUNTANTS' REPORT**

Village of Adelphi  
Ross County  
PO Box 465  
11791 Main Street  
Adelphi, Ohio 43101

To the Village Council:

We have audited the accompanying financial statements of Village of Adelphi, Ross County, Ohio, (the Village) as of and for the years ended December 31, 2004 and December 31, 2003. 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Village to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Village has elected not to reformat it statements. Since this Village does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2004, or its changes in financial position or cash flows of its proprietary funds for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Village of Adelphi, Ross County, Ohio, as of December 31, 2004 and December 31, 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Village to include Management's Discussion and Analysis for the year ended December 31, 2004. The Village has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2005 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. 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.

**Vanessa L. Blevins**  
***Certified Public Accountant***

November 12, 2005



**VILLAGE OF ADELPHI  
ROSS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$6,022	\$6,473	\$12,495
Intergovernmental Receipts	37,578	14,863	52,442
Charges for Services	0	0	0
Fines, Licenses, and Permits	3,216	0	3,216
Earnings on Investments	2,204	166	2,371
Miscellaneous	3,962	2,042	6,004
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	52,982	23,545	76,527
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	4,423	6,477	10,900
Leisure Time Activities	0	0	0
Transportation	0	11,876	11,876
General Government	48,146	5,735	53,881
Capital Outlay	6,500	0	6,500
Debt Service:			
Principal Payments	1,732	1,098	2,830
Interest Payments	0	1,854	1,854
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	60,801	27,040	87,841
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	(7,819)	(3,495)	(11,314)
<b>Other Financing Receipts and (Disbursements):</b>			
Sale of Fixed Assets	0	0	0
Advances-In	500	1,301	1,801
Advances-Out	(1,301)	(500)	(1,801)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(801)	801	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(8,619)	(2,694)	(11,314)
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	75,998	44,110	120,107
<b>Fund Cash Balances, December 31</b>	<hr/> <b>\$67,378</b> <hr/>	<hr/> <b>\$41,415</b> <hr/>	<hr/> <b>\$108,794</b> <hr/>

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

**VILLAGE OF ADELPHI  
ROSS COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$0
Miscellaneous	0
	0
Total Operating Cash Receipts	0
<b>Operating Cash Disbursements:</b>	
Capital Outlay	130,869
	130,869
Total Operating Cash Disbursements	130,869
Operating Income/(Loss)	(130,869)
<b>Non-Operating Cash Receipts:</b>	
Intergovernmental Receipts	51,705
	51,705
Total Non-Operating Cash Receipts	51,705
Net Receipts Over/(Under) Disbursements	(79,164)
Fund Cash Balance, January 1	202,524
<b>Fund Cash Balance, December 31</b>	<b>\$123,359</b>

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

**VILLAGE OF ADELPHI  
ROSS 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>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$6,388	\$6,933	\$13,321
Intergovernmental Receipts	37,437	12,767	50,204
Charges for Services	0	0	0
Fines, Licenses, and Permits	3,034	0	3,034
Earnings on Investments	2,459	377	2,836
Miscellaneous	4,771	3,639	8,410
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	54,089	23,716	77,805
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	1,384	5,002	6,385
Leisure Time Activities	0	0	0
Transportation	0	5,555	5,555
General Government	42,915	0	42,915
Debt Service:			
Principal Payments	1,754	993	2,747
Interest Payments	0	1,959	1,959
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	46,053	13,509	59,562
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	8,037	10,207	18,243
<b>Other Financing Receipts and (Disbursements):</b>			
Sale of Fixed Assets	3,000	0	3,000
Advances-In	1,000	1,000	2,000
Advances-Out	(1,000)	(1,000)	(2,000)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	3,000	0	3,000
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>
	11,037	10,207	21,243
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	64,961	33,903	98,864
<b>Fund Cash Balances, December 31</b>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<b>\$75,998</b>	<b>\$44,110</b>	<b>\$120,107</b>

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

**VILLAGE OF ADELPHI  
ROSS COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$0
Miscellaneous	0
	0
Total Operating Cash Receipts	0
Contractual Services	214,403
Capital Outlay	20,212
	234,615
Total Operating Cash Disbursements	234,615
Operating Income/(Loss)	(234,615)
<b>Non-Operating Cash Receipts:</b>	
Intergovernmental Receipts	23,128
Total Non-Operating Cash Receipts	23,128
Net Receipts Over/(Under) Disbursements	(211,487)
Fund Cash Balance, January 1	414,011
<b>Fund Cash Balance, December 31</b>	<b>\$202,524</b>

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

**VILLAGE OF ADELPHI  
ROSS COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Adelphi, Ross County, (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. The Ross County Sheriff's department provides security of persons and property as needed. The Village appropriates general fund and fire levy fund money to support a volunteer fire department.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when 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**

Certificates of deposit are valued at cost.

**D. Fund Accounting**

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village 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 Fund**

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:

*Fire Levy Fund* - This fund receives property taxes to provide fire and rescue services to the Village.

*Fire and Squad Operating Fund* - This fund receives fund raising monies to help provide fire and rescue services to the Village.

**VILLAGE OF ADELPHI  
ROSS COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
Continued**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. Enterprise Funds**

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

*USDA Sewer Construction Loan Fund* - This fund receives monies from the USDA for the installation of water and sewer lines.

*USDA Sewer Grant* - This fund receives monies from the USDA for the installation of water and sewer lines.

**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 level of control, and appropriations may not exceed estimated resources. The 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 unencumbered cash 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. The Village did not properly certify funds prior to the purchase commitment for 2004 and 2003.

A summary of 2004 and 2003 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.

**VILLAGE OF ADELPHI  
ROSS COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**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:

	2004	2003
Demand deposits	\$202,153	\$292,631
Certificates of deposit	30,000	30,000
Total deposits	232,153	322,631

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Village

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2004 and December 31, 2003 was as follows:

2004 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$50,704	\$52,982	\$2,278
Special Revenue	22,904	23,545	641
Enterprise	400,000	51,705	(348,295)
Total	\$473,607	\$128,232	(\$345,376)

2004 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$99,247	\$60,801	\$38,446
Special Revenue	50,842	27,040	23,802
Enterprise	611,283	130,869	480,414
Total	\$761,372	\$218,710	\$542,662

2003 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$50,083	\$54,089	\$4,006
Special Revenue	33,362	23,716	(9,646)
Enterprise	574,015	23,128	(550,887)
Total	\$657,460	\$100,933	(\$556,527)

**VILLAGE OF ADELPHI  
ROSS COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$107,800	\$46,053	\$61,747
Special Revenue	60,350	13,509	46,841
Enterprise	988,026	234,615	753,411
Total	\$1,156,176	\$294,177	\$861,999

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by 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 payments, the first half is due December 31. The second half payment is due the following June 20.

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**

The Ohio Water Development Authority (OWDA) loans relate to a water and sewer plant expansion project that was mandated by the Ohio Environmental Protection Agency. No money was received on this project during 2003 or 2004. The disbursements for this project is all disbursements reported under the enterprise fund. The project is still in progress and a final debt schedule has not been prepared as yet.

**6. RETIREMENT SYSTEMS**

The Village has no full time employees. All elected and appointed officials pay 6.2% of their salary into the social security system. The Village also pays 6.2% of those salaries into the social security system.

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Errors and omissions; and
- Public Officials Liability



**VANESSA L. BLEVINS**  
***Certified Public Accountant***

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Village of Adelphi  
Ross County  
PO Box 465  
11791 Main Street  
Adelphi, Ohio 43101

To the Council Members:

We have audited the financial statements of Village of Adelphi, Ross County, Ohio (the Village) as of and for the years ended December 31, 2004 and December 31, 2003, and have issued our report thereon dated November 12, 2005, wherein we noted that the Village followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Village's internal control over financial reporting in order to determine our auditing procedures to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted a matter involving the internal control over financial reporting and its operation that we consider to be material weakness. In a separate letter to the Township's management dated November 12, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

### **Compliance**

As part of reasonably assuring whether the Villages' financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as item number 2004-001. In a separate letter to the Township's management dated November 12, 2005, we reported other matters related to noncompliance we deemed immaterial

We intend this report solely for the information and use of management and the Board of Trustees. It is not intended for anyone other than these specified parties.

**VANESSA L. BLEVINS**  
**Certified Public Accountant**

November 12, 2005

Phone: 740-333-1318  
**VILLAGE OF ADELPHI**  
**ROSS COUNTY**  
**SCHEDULE OF FINDINGS**  
**DECEMBER 31, 2004 AND 2003**

<b>FINDING RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2004-001</b>
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**Fiscal Officer Certification**

Ohio Rev. Code Section 5705.41 (D) states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

The following exceptions to this basic requirement are provided by statute:

Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

If the amount involved is less than \$1,000, the fiscal officer may authorize it to be paid without the affirmation of the Council. Effective April 7, 2003, the amount increased to \$ 3,000.

One hundred percent of the transactions tested were not certified prior to the purchase commitment. The Village did not use a "then and now" certificate.

We recommend the Village not make any purchase commitments until a lawful certificate is issued.

**VILLAGE OF ADELPHI  
ROSS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FISCAL YEAR END**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2002-001	ORC Section 5705.41(D) 28% of disbursements had no prior certification.	No.	Not corrected – Repeated as finding # 2004-001



**Auditor of State  
Betty Montgomery**

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**VILLAGE OF ADELPHI**

**ROSS COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 23, 2006**