



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

LIBERTY TOWNSHIP
TRUMBULL COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental and Similar Fiduciary Fund Types – For the Year Ended December 31, 2001	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – Non-Expendable Trust Fund For the Year Ended December 31, 2001	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental and Similar Fiduciary Fund Types - For the Year Ended December 31, 2000	5
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – Non-Expendable Trust Fund For the Year Ended December 31, 2000	6
Notes to the Financial Statements	7
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	13
Schedule of Prior Audit Findings	15

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Government Center
242 Federal Plaza West, Suite 302
Youngstown, Ohio 44503
Telephone 330-797-9900
800-443-9271
Facsimile 330-797-9949
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Liberty Township
Trumbull County
1315 Churchill-Hubbard Road
Youngstown, Ohio 44505

To the Board of Trustees:

We have audited the accompanying financial statements of Liberty Township (the Township) as of and for the years ended December 31, 2001 and December 31, 2000. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Township as of December 31, 2001 and December 31, 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2002 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, the Board of Trustees, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a long horizontal stroke extending to the right.

Jim Petro
Auditor of State

June 26, 2002

**LIBERTY TOWNSHIP
TRUMBULL COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Governmental Fund Types			Fiduciary Funds	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
Cash Receipts:					
Local Taxes	329,081	2,980,068			3,309,149
Intergovernmental	759,783	508,510			1,268,293
Special Assessments		19,947			19,947
Charges for Services	35,845	208,468			244,313
Licenses, Permits, and Fees	31,832	75			31,907
Fines, Forfeitures, and Penalties	15,205	5,781			20,986
Earnings on Investments	108,115			20,038	128,153
Other Revenue	71,391	195,050		480,976	747,417
Total Cash Receipts	1,351,252	3,917,899	0	501,014	5,770,165
Cash Disbursements:					
Current:					
General Government	776,811			541,762	1,318,573
Public Safety	72,006	3,280,263			3,352,269
Public Works	581,860	500,297			1,082,157
Health	5,073	2,497			7,570
Conservation - Recreation	83,816				83,816
Miscellaneous	7,347				7,347
Capital Outlay		67,928	33,510		101,438
Total Cash Disbursements	1,526,913	3,850,985	33,510	541,762	5,953,170
Total Receipts Over/(Under) Disbursements	(175,661)	66,914	(33,510)	(40,748)	(183,005)
Other Financing Receipts and (Disbursements):					
Transfers-In		58,790	400		59,190
Advances-In	301,194	140,918			442,112
Transfers-Out	(59,190)				(59,190)
Advances-Out	(140,918)	(301,194)			(442,112)
Other Sources	12,511				12,511
Other Uses		(12,511)			(12,511)
Total Other Financing Receipts/(Disbursements)	113,597	(113,997)	400	0	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(62,064)	(47,083)	(33,110)	(40,748)	(183,005)
Fund Cash Balances, January 1, 2001	1,367,423	664,047	86,535	361,160	2,479,165
Fund Cash Balances, December 31, 2001	\$1,305,359	\$616,964	\$53,425	\$320,412	\$2,296,160
Reserve for Encumbrances, December 31, 2001	\$3,241	\$184	\$40,890	\$0	\$44,315

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

LIBERTY TOWNSHIP
TRUMBULL COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Fiduciary Fund Types</u>
	<u>Nonexpendable Trust</u>
Operating Cash Receipts:	
Earnings on Investments	\$17
Total Operating Cash Receipts	17
Operating Cash Disbursements:	
Total Operating Cash Disbursements	0
Operating Income/(Loss)	17
Net Receipts Over/(Under) Disbursements	17
Fund Cash Balances, January 1, 2001	1,124
Fund Cash Balances, December 31, 2001	<u>\$1,141</u>

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

**LIBERTY TOWNSHIP
TRUMBULL COUNTY**

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

	Governmental Fund Types			Fiduciary Funds	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
Cash Receipts:					
Local Taxes	\$342,708	\$2,690,144	\$0	\$0	\$3,032,852
Intergovernmental	920,704	405,715			1,326,419
Special Assessments		21,371			21,371
Charges for Services		112,452			112,452
Licenses, Permits, and Fees	33,641				33,641
Fines, Forfeitures, and Penalties	21,125	13,828			34,953
Earnings on Investments	154,361			22,488	176,849
Other Revenue	231,548	228,614		632,406	1,092,568
Total Cash Receipts	1,704,087	3,472,124	0	654,894	5,831,105
Cash Disbursements:					
Current:					
General Government	823,457	1,144		490,086	1,314,687
Public Safety	18,639	2,914,256			2,932,895
Public Works	416,681	416,388	200,000		1,033,069
Health	30,666	1,797			32,463
Human Services	89,378				89,378
Conservation - Recreation	66				66
Contract Services	9,232	6,338			15,570
Supplies and Materials		24,737			24,737
Capital Outlay	86,873	63,371			150,244
Total Cash Disbursements	1,474,992	3,428,031	200,000	490,086	5,593,109
Total Receipts Over/(Under) Disbursements	229,095	44,093	(200,000)	164,808	237,996
Other Financing Receipts and (Disbursements):					
Transfers-In	12,436	19,899			32,335
Advances-In		161,200			161,200
Transfers-Out		(32,335)			(32,335)
Advances-Out	(161,200)				(161,200)
Other Sources		7,175			7,175
Other Uses		(1,825)			(1,825)
Total Other Financing Receipts/(Disbursements)	(148,764)	154,114	0	0	5,350
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	80,331	198,207	(200,000)	164,808	243,346
Fund Cash Balances, January 1, 2000 (Restated, See Note 7)	1,287,092	465,840	286,535	196,352	2,235,819
Fund Cash Balances, December 31, 2000	\$1,367,423	\$664,047	\$86,535	\$361,160	\$2,479,165

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

LIBERTY TOWNSHIP
TRUMBULL COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
NON-EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Fiduciary Fund Types</u>
	<u>Nonexpendable Trust</u>
Operating Cash Receipts:	
Earnings on Investments	<u>\$34</u>
Total Operating Cash Receipts	34
Operating Cash Disbursements:	
Total Operating Cash Disbursements	<u>0</u>
Operating Income/(Loss)	<u>34</u>
Net Receipts Over/(Under) Disbursements	34
Fund Cash Balances, January 1, 2000	<u>1,090</u>
Fund Cash Balances, December 31, 2000	<u><u>\$1,124</u></u>

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

**LIBERTY TOWNSHIP
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Liberty Township, Trumbull 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 government services, including road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

C. Cash and Investments

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer. Repurchase Agreements are recorded at cost as reported by the bank.

D. Fund Accounting

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

1. General Fund

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

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

**LIBERTY TOWNSHIP
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fire District – This fund receives property tax money for the general operation of the fire department.

Police District – This fund receives tax money for the general operation of the police department.

3. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital project fund:

Permanent Improvement Fund – This fund is for maintaining major repairs of Township buildings.

4. Fiduciary Funds (Trust Funds)

These funds are used to account for resources restricted by legally binding trust agreements. The Township had the following significant fiduciary fund:

VEBA Fund (Voluntary Employee Benefit Account) – This fund is used to provide employees with hospitalization and medical coverage.

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 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. 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 Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**LIBERTY TOWNSHIP
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	2001	2000
Demand deposits	\$221,452	\$259,353
Total deposits	221,452	259,353
STAR Ohio	2,075,849	1,988,936
Repurchase Agreements	0	232,000
Total investments	2,075,849	2,220,936
Total deposits and investments	\$2,297,301	\$2,480,289

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

Investments: Repurchase agreements are held by the Township's financial institution. The financial institution maintains records identifying the Township as owner of these securities.

Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**LIBERTY TOWNSHIP
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,259,757	\$1,363,763	\$104,006
Special Revenue	4,132,627	3,976,689	(155,938)
Capital Projects	400	400	0
Fiduciary	480,000	501,031	21,031
Total	\$5,872,784	\$5,841,883	(\$30,901)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,486,261	\$1,589,344	\$896,917
Special Revenue	4,593,849	3,863,680	730,169
Capital Projects	86,536	74,400	12,136
Fiduciary	841,160	541,762	299,398
Total	\$8,007,806	\$6,069,186	\$1,938,620

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,369,275	\$1,716,523	\$347,248
Special Revenue	3,619,284	3,499,198	(120,086)
Capital Projects	157,474	0	(157,474)
Fiduciary	480,000	654,928	174,928
Total	\$5,626,033	\$5,870,649	\$244,616

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,656,367	\$1,474,992	\$1,181,375
Special Revenue	3,903,334	3,462,191	441,143
Capital Projects	444,001	200,000	244,001
Fiduciary	676,352	490,086	186,266
Total	\$7,680,054	\$5,627,269	\$2,052,785

**LIBERTY TOWNSHIP
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

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.

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 certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2001 and 2000, members of OP&F participants contributed 10% of their wages. The Township contributed an amount equal to 24% of their wages to OP&F. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Township has paid all contributions required through December 31, 2001.

6. RISK MANAGEMENT

Risk Pool Membership

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

- Comprehensive property and general liability;
- Vehicles
- Errors and omissions
- Crime
- Inland Marine
- Excess Liability
- Workman's Compensation & Employers' Liability

**LIBERTY TOWNSHIP
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

6. RISK MANAGEMENT – (Continued)

Self Insurance

The Township is also self insured for hospitalization and medical coverage. The Self Insurance Fund pays covered claims to service providers, and recovers these costs from charges to other funds based on an additional amount above that needed for approved claims. A comparison of Self Insurance Fund cash and investments to the actuarially-measured liability as of December 31 follows:

	2001	2000	
Cash and investments	\$320,412	\$361,160	
Actuarial liabilities	\$27,465	\$25,647	

7. RESTATEMENT OF FUND CASH BALANCES

For the year commencing January 1, 2000 the fund cash balances reported in the annual report classified the Lighting Assessment Fund as a Capital Projects Fund Type. However, the Township has chosen to reflect the Lighting Assessment Fund as a Special Revenue Fund Type. The following adjustments are needed to be recorded to the January 1, 2000 beginning fund balances as compared to the December 31, 1999 ending fund balances in the following funds:

Fund	Previously Stated Balance at 12/31/99	Reclassification	Restated Balance at 1/1/00
Special Revenue	\$459,154	\$6,686	465,840
Capital Projects	293,221	(6,686)	286,535



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

Government Center
242 Federal Plaza West, Suite 302
Youngstown, Ohio 44503
Telephone 330-797-9900
800-443-9271
Facsimile 330-797-9949
www.auditor.state.oh.us

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

Liberty Township
Trumbull County
1315 Churchill – Hubbard Road
Youngstown, Ohio 44505

To the Board of Trustees:

We have audited the accompanying financial statements of Liberty Township (the Township) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated June 26, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 26, 2002.

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 June 26, 2002.

Liberty Township
Trumbull County
Report of Independent Accountants on Compliance and on
Internal Control Required by Government Auditing Standards
Page 2

This report is intended solely 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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a long horizontal stroke extending to the right.

Jim Petro
Auditor of State

June 26, 2002

LIBERTY TOWNSHIP
TRUMBULL COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2001 AND 2000

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
1999-41178-001	Ohio Rev. Code Section 5705.41 (B) , Prohibits expenditures from exceeding appropriations.	No	This citation was reissued as a management letter comment.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

LIBERTY TOWNSHIP

TRUMBULL 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
AUGUST 13, 2002**