



**LIMA/ALLEN COUNTY VISITORS AND CONVENTION BUREAU  
ALLEN COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**LIMA/ALLEN COUNTY CONVENTION AND VISITORS BUREAU  
ALLEN COUNTY**

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STATE OF OHIO  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Lima/Allen County Convention and Visitors Bureau  
Allen County  
147 North Main Street  
Lima, Ohio 45801

To the Board of Trustees:

We have audited the accompanying statements of financial position of the Lima/Allen County Convention and Visitors Bureau (the Bureau), Allen County, as of December 31, 2000 and 1999, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of Bureau's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Bureau as of December 31, 2000 and 1999, and the changes in its net assets and its cash flows for the years then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 18, 2001, on our consideration of the Bureau'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.

**Jim Petro**  
Auditor of State

April 18, 2001

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**LIMA/ALLEN COUNTY CONVENTION AND VISITORS BUREAU  
ALLEN COUNTY**

**STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**ASSETS**

**Current Assets:**

Cash - Savings for Technology	\$50,000
Cash - Savings for Relocation/Remodeling within Chamber Building	170,273
Cash - CD-Ohio Bank - 5 Year	23,719
Cash - CD-Bank One-19 Month - Due 9/01	5,714
Cash - Checking Bank One	4,230
Cash - CD-CNB-15 Month - Due 7/01	22,606
Cash - CD-Bank One-25 Month - Due 10/01	5,955
Restricted	
Cash	50,938
Cash - CD-Liberty Bank - Due 7/04	24,684
Accounts Receivable - Other	66,848
Receivable - Visitors Guide Advertising	1,050
Prepaid Special Events	10,475
Prepaid Insurance	679
Prepaid Dues	1,235
Total Current Assets	\$438,406

**Fixed Assets:**

Furniture & Equipment	29,310
Less Accumulated Depreciation	(14,858)
Total Fixed Assets	14,452

**Other Assets:**

Deposit - OBWC	94
Total Other Assets	94

Total Assets	\$452,952
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**LIABILITIES AND NET ASSETS**

**Current Liabilities:**

Due to LACC	\$2,535
Accounts Payable	1,921
Account Payable - Allen County Commissioners	32,805
Other Payables	16,277
Sales Tax Collected	34
EBP - United Way	91
EBP - Employee Fund	87
EBP - 401K	1,404
Accrued Payroll	2,241
Accrued Accounting Fees	3,000
Total Current Liabilities	60,395

**Net Assets:**

Unrestricted	316,935
Temporarily Restricted	75,622
Total Net Assets	392,557

<b>Total Liabilities and Net Assets</b>	<b>\$452,952</b>
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*The Notes to the financial statements are an integral part of this statement.*

**LIMA/ALLEN COUNTY CONVENTION AND VISITORS BUREAU  
ALLEN COUNTY**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>Revenue:</b>	
TIC - Sale of Mat	\$828
Advertising	39,895
American Township	8,589
Bath Township	32,221
City Lima	63,577
Perry Township	84,056
Allen County	328,078
Hometown Tour	648
Interest Income	13,939
Total Revenue	571,831
<b>Expenditures:</b>	
Wages & Benefits	156,013
Buildings & Services	18,793
Total Expenditures	174,806
<b>Project Expenditures:</b>	
Civic Center	119,749
Allen County Commissioners - Civic Center Expansion	32,805
Special Events	9,985
Publications	57,059
TIC	4,900
Miscellaneous Projects/Downtown	20,000
Temporary/Contract Labor	400
Hometown Tour	2,172
Grant Program	10,000
Total Project Expenditures	257,070
<b>Other Expenditures:</b>	
Advertising	17,964
Auto and Travel	9,380
Professional Fees	11,076
Postage	7,751
Printing	6,004
Office Supplies	5,215
Computer Expenses	8,235
Staff Education/Sear	946
Business Promotion	2,593
Telephone	6,234
Depreciation	3,220
Dues/Subscriptions	4,471
Meeting/Conferences	6,966
Miscellaneous Expenses	2,999
Shared Services	7,124
Insurance	1,285
Equipment Rental	193
Loss on Discarded Equipment	338
Equipment Repairs and Maintenance	188
Total Other Expenditures	102,182
Excess (Shortage) of Revenues and Expenditures	37,773
Net Assets, beginning of period	354,784
<b>Net Assets, end of period</b>	<b>\$392,557</b>

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



**LIMA/ALLEN COUNTY CONVENTION AND VISITORS BUREAU  
ALLEN COUNTY**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Net Income	\$37,773
<b>Adjustments to reconcile net income to net cash used in operating activities:</b>	
Depreciation and amortization	\$3,220
Loss on discard/policy change fixed assets	338
Changes in operating assets and liabilities:	
Increase in accounts receivable	(1,050)
Increase in prepaids	(1,477)
Increase in accounts payable and accrued expenses	<u>15,623</u>
Total Adjustments	<u>16,654</u>
Net Cash Provided by Operating Activities	54,427
Purchases of property, plant and equipment	<u>(11,658)</u>
Net Increase in Cash and cash equivalents	42,769
Cash and cash equivalents at beginning of year	<u>315,350</u>
<b>Cash and cash equivalents at December 31, 2000</b>	<b><u><u>\$358,119</u></u></b>

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

**LIMA/ALLEN COUNTY CONVENTION AND VISITORS BUREAU  
ALLEN COUNTY**

**STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED DECEMBER 31, 1999**

**ASSETS**

<b>Current Assets:</b>	
Cash - Savings for Technology	\$50,000
Cash - Savings for Relocation/Remodeling within Chamber Building	168,605
Cash - CD Ohio Bank - 5 Year	23,719
Cash - CD-Bank One-19 Month - Due 9/01	5,672
Cash - CD-Bank One	152
Cash - Checking Bank One	(9,374)
Cash - CD-CNB-15 Month - Due 7/01	22,289
Cash - CD-Bank One-25 Month - Due 10/01	5,803
Restricted:	
Cash	25,112
Cash - CD - Liberty Bank - Due 7/04	23,372
Accounts Receivable - Other	66,848
Prepaid Special Events	9,232
Prepaid Dues	1,366
Prepaid Travel	314
Total Current Assets	<u>\$393,110</u>
<b>Fixed Assets:</b>	
Furniture & Equipment	25,041
Less Accumulated Depreciation	<u>(18,690)</u>
Total Fixed Assets	6,351
<b>Other Assets:</b>	
Deposit - OBWC	<u>94</u>
Total Other Assets	<u>94</u>
Total Assets	<u><u>\$399,555</u></u>

**LIABILITIES AND NET ASSETS**

<b>Current Liabilities:</b>	
Due to LACC	\$2,625
Accounts Payable	2,243
Other Payables	16,277
Sales Tax Collected	64
EBP - United Way	86
EBP - Employee Fund	319
EBP - 401K	1,291
Accrued Payroll	1,306
Accrued Accounting Fees	1,500
Advance Payments Adv-V.Guide	19,060
Total Current Liabilities	<u>44,771</u>
<b>Net Assets:</b>	
Unrestricted	306,300
Temporarily Restricted	<u>48,484</u>
Total Net Assets	<u>354,784</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$399,555</u></u>

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

**LIMA/ALLEN COUNTY CONVENTION AND VISITORS BUREAU  
ALLEN COUNTY**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

**Revenue:**

TIC - Sale of Mat	\$1,430
American Township	11,713
Bath Township	35,610
City Lima	45,058
Perry Township	88,536
Allen County	320,680
Hometown Tour	635
Interest Income	12,428
Miscellaneous Income	690
Total Revenue	<u>516,780</u>

**Expenditures:**

Wages and Benefits	159,788
Buildings and Services	18,793
Total Expenditures	<u>178,581</u>

**Project Expenditures:**

Civic Center	117,048
Special Events	13,740
TIC	6,288
Miscellaneous Projects/Downtown	20,000
Temporary/Contract Labor	308
Total Project Expenditures	<u>157,384</u>

**Other Expenditures:**

Advertising	8,339
Renaissance 2000	10,000
Auto and Travel	6,912
Grant Program	5,000
Professional Fees	13,679
Postage	7,574
Printing	14,061
Office Supplies	4,965
Computer Expenses	9,266
Staff Education/Sear	802
Business Promotions	3,673
Telephone	6,262
Depreciation	2,372
Dues/Subscriptions	4,264
Meeting/Conferences	5,774
Miscellaneous Expenses	3,760
Shared Services	8,017
Insurance	1,321
Equipment Rental	45
Total Other Expenditures	<u>116,086</u>

Excess (Shortage) of Revenues and Expenditures	64,729
Net Assets, beginning of period	<u>290,055</u>

**Net Assets, end of period** \$354,784

**LIMA/ALLEN COUNTY CONVENTION AND VISITORS BUREAU  
ALLEN COUNTY**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 1999**

<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Net Income	\$64,729
<b>Adjustments to reconcile net income to net cash used in operating activities:</b>	
Depreciation and amortization	\$2,372
Changes in operating assets and liabilities:	
Decrease in notes and accounts receivable	58
Increase in prepaids	(3,861)
Increase in accounts payable and accrued expenses	<u>20,597</u>
Total Adjustments	<u>19,166</u>
Net Cash Provided by Operating Activities	83,895
Cash and cash equivalents at beginning of year	<u>231,455</u>
<b>Cash and cash equivalents at December 31, 1999</b>	<b><u><u>\$315,350</u></u></b>

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

**LIMA/ALLEN COUNTY CONVENTION AND VISITORS BUREAU  
ALLEN COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**A. Organization**

The Lima/Allen County Convention and Visitors Bureau, (the Bureau) 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 Bureau was founded in February, 1997, as a private, not-for-profit organization (501-(C)(6). The Bureau is directed by an appointed fourteen-member Board of Trustees. The Bureau serves the public by encouraging economic development of the County through the promotion of tourism.

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

**B. Basis of Accounting**

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The financial statements of the Bureau have been prepared, in all material respects, as recommended by the American Institute of Certified Public Accountants' (AICPA) Audit and Accounting Guide, *Not-for-Profit Organizations*. The audit guide includes the requirements of the Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS 117, the Bureau is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. The Bureau has no permanently restricted net assets.

**C. Cash and Cash Equivalents**

The Bureau maintains a checking account, savings accounts, and certificates of deposit which are valued at cost. For purposes of the statement of cash flows, cash and cash equivalents include all demand and time deposits.

**D. Fund Accounting**

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

**1. General Operating Fund**

The general operating fund is used to account for all financial resources except those required by law or contract to be restricted. The fund balance of the operating fund is available to the Bureau for any purpose, provided it is expended or transferred according to the Bureau's regulations.

**E. Budgetary Process:**

The Bureau prepares an annual budget for its fund. There is no legal requirement for the Bureau to prepare a budget. See Budgetary Activity in Note 3.

**LIMA/ALLEN COUNTY CONVENTION AND VISITORS BUREAU  
ALLEN COUNTY**

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

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

**F. Board Designated Net Assets:**

During 2000, the Bureau's Board of Directors designated \$25,826 for a reserve for capital improvements. During 1999, \$25,112 was so designated.

**G. Fixed Assets:**

Fixed assets are capitalized in the fund. All fixed assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The Bureau maintains a capitalization threshold of five hundred dollars. The Bureau does not have any infrastructure.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Improvements are capitalized. Improvements to fund fixed assets are depreciated over the remaining useful lives of the related fixed assets.

Depreciation of furniture and equipment is computed using the straight-line method over an estimated useful life of five to seven years.

**H. County Hotel/Motel Tax Revenues**

The Bureau receives hotel and motel tax monies from various subdivisions. The annual amount of money received from these subdivisions depends on the current contract. The contracts with various townships are on-going and do not have an expiration date.

**I. Taxes Receivable:**

Accounts receivable reflect the Bureau's share of the subsequent two months' hotel/motel taxes which were collected by Allen County, Bath Township and Perry Township. The City of Lima collected lodging taxes for the fourth quarter of 2000 and 1999 which were not remitted to the Bureau until February of 2000 and 2001.

**J. Other Payables:**

The Bureau passes along 36.5 percent of what it receives from Allen County in hotel/motel taxes to the Lima/Allen County Civic and Convention Center. Two months' taxes are used to determine this payable to match to the receivable described above. Effective January 1, 2000, the Bureau also passes along 10 percent of what it receives from Allen County in hotel/motel taxes to the Allen County Commissioner's office to help pay for the Civic Center Expansion project. Additionally, they return all monies paid to them by the new hotel on a monthly basis, in order to pay for the expansion project.

**K. Pension Plan:**

The Bureau has a 401(k) Pension Plan that covers substantially all employees. The Bureau contributes a percentage of compensation based upon the employees' contribution. Total contributions for 2000 and 1999 were \$2,491 and \$2,500, respectively.

**LIMA/ALLEN COUNTY CONVENTION AND VISITORS BUREAU  
ALLEN COUNTY**

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

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

**L. Use of Estimates:**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**2. EQUITY IN POOLED CASH**

The Bureau maintains a cash and investments pool used by the General Operating Fund. The carrying amount of cash and investments at December 31, was as follows:

	<u>2000</u>	<u>1999</u>
Demand deposits	\$224,503	\$209,231
Certificates of deposit	<u>57,994</u>	<u>57,635</u>
Total deposits	282,497	266,866
Restricted Cash (including Certificate of Deposit)	<u>75,622</u>	<u>48,484</u>
Total deposits and investments	<u>\$358,119</u>	<u>\$315,350</u>

**Deposits** - Deposits are insured by the Federal Depository Insurance Corporation in each depository for up to \$100,000. The remaining balances are uninsured and uncollateralized.

**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	<u>\$ 517,000</u>	<u>\$571,831</u>	<u>\$54,831</u>

**2000 Budgeted vs. Actual Expenditures**

Fund Type	Budgeted Expenditures	Actual Expenditures	Variance
General	<u>\$490,100</u>	<u>\$534,058</u>	<u>(\$43,958)</u>

**LIMA/ALLEN COUNTY CONVENTION AND VISITORS BUREAU  
ALLEN COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

**1999 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$ 446,176</u>	<u>\$516,780</u>	<u>\$70,604</u>

**1999 Budgeted vs. Actual Expenditures**

Fund Type	Budgeted Expenditures	Actual Expenditures	Variance
General	<u>\$424,331</u>	<u>\$452,051</u>	<u>(\$27,720)</u>

**4. FURNITURE AND EQUIPMENT**

	<u>2000</u>	<u>1999</u>
Furniture and Equipment	\$29,310	\$25,041
Accumulated depreciation	<u>(14,858)</u>	<u>(18,690)</u>
Net Assets	<u>\$14,452</u>	<u>\$ 6,351</u>

**5. LEASES**

The Bureau subleases office space from the Lima/Allen County Chamber of Commerce (Chamber). The rental charge for the Bureau is based upon the amount of square footage utilized by the Bureau. The sublease agreement calls for an annual payment of \$18,793 per year in monthly increments. The yearly amount shall be adjusted annually to reflect a total annual payment of no more than 28 percent of the Chamber's actual expense related to providing such facility.

The future minimum lease rental payment is as follows:

2001	<u>\$18,793</u>
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**6. RISK MANAGEMENT:**

The Bureau has obtained commercial insurance for the following risks:

- General liability
- Property Coverage
- Public Officials Liability



**LIMA/ALLEN COUNTY CONVENTION AND VISITORS BUREAU  
ALLEN COUNTY**

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

**7. RESTRICTED NET ASSETS**

Temporarily restricted net assets are available for the following purposes:

	<u>2000</u>	<u>1999</u>
Remodeling/Relocation	<u>\$75,622</u>	<u>\$48,484</u>

The Bureau has no temporarily restricted net assets with a time restriction, or permanently restricted net assets.

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

Lima/Allen County Convention and Visitors Bureau  
Allen County  
147 N. Main Street  
Lima, Ohio 45801

To the Board of Trustees:

We have audited the financial statements of the Lima/Allen County Convention and Visitors Bureau, (the "Bureau") as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 18, 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 Bureau'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*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Bureau'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 the management of the Bureau in a separate letter dated April 18, 2001.

Lima/Allen County Convention and Visitors Bureau  
Allen County  
Report of Independent Accountants on Compliance and  
On Internal Control Required by *Government Auditing Standards*  
Page 2

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

**Jim Petro**  
Auditor of State

April 18, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**LIMA/ALLEN COUNTY CONVENTION AND VISITORS BUREAU**

**ALLEN 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 29, 2001**