



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**JACKSON COUNTY AGRICULTURAL SOCIETY
JACKSON COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Jackson County Agricultural Society
Jackson County
3498 State Route 776
Jackson, Ohio 45640

To the Board of Directors:

We have audited the accompanying financial statement of the Jackson County Agricultural Society, Jackson County, Ohio (the Society), as of and for the year ended November 30, 2001. This financial statement is the responsibility of the Society's management. Our responsibility is to express an opinion on this financial statement 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 statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 Society prepares its financial statement 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 statement referred to above presents fairly, in all material respects, the cash balance of the Jackson County Agricultural Society, Jackson County, as of November 30 2001, and its cash receipts and disbursements for the year 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 11, 2002 on our consideration of the Society'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 Directors, 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.

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Jim Petro
Auditor of State

June 11, 2002

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**JACKSON COUNTY AGRICULTURAL SOCIETY
JACKSON COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGE IN CASH BALANCE
FOR THE YEAR ENDED NOVEMBER 30, 2001**

	2001
Operating Receipts:	
Admissions	\$95,628
Privilege Fees	11,816
Rentals	20,260
Sustaining and Entry Fees	25,700
Parimutuel Wagering Commission	2,937
Other Operating Receipts	9,502
Total Operating Receipts	165,843
Operating Disbursements:	
Wages and Benefits	255
Utilities	19,687
Professional Services	77,271
Equipment and Grounds Maintenance	29,013
Race Purse	57,361
Senior Fair	8,093
Junior Fair	7,742
Capital Outlay	14,160
Other Operating Disbursements	24,299
Total Operating Disbursements	237,881
Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements	(72,038)
Non-Operating Receipts (Disbursements):	
State Support	40,483
County Support	10,000
Debt Proceeds	50,153
Restricted Support	6,796
Donations/Contributions	8,269
Investment Income	1,416
Debt Service	(63,244)
Net Non-Operating Receipts (Disbursements)	53,873
Excess (Deficiency) of Receipts Over (Under) Disbursements	(18,165)
Cash Balance, Beginning of Year	66,990
Cash Balance, End of Year	\$48,825

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

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**JACKSON COUNTY AGRICULTURAL SOCIETY
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
NOVEMBER 30, 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Jackson County Agricultural Society, Jackson County, (the Society) 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 Society is a county agricultural society corporation formed under Chapter 1711 of the Ohio Revised Code. The Society was founded to direct the operation of an annual agricultural fair. The Society filed for incorporation in 1986. The Society sponsors the week-long Jackson County Fair during July. During the fair, harness races are held. Jackson County is not financially accountable for the Society. The responsibility for management of the affairs of the Society is vested in the Board of Directors. The Board is made up of 21 directors serving staggered three-year terms, elected from the membership of the Society. Members of the Society must be residents of Jackson County and pay an annual membership fee to the Society.

Reporting Entity

The reporting entity includes all activity occurring on the fairgrounds. This includes the annual fair and harness racing during fair week. Other year round activities at the fairgrounds include facility rental and stall rental. The reporting entity does not include any other activities or entities of Jackson County, Ohio.

The financial activity of the Junior Fair Board and the Junior Livestock Sale Committee is summarized in Note 6 and Note 7, respectively.

The Society's management believes this financial statement presents all activities for which the Society is financially accountable.

B. Basis of Accounting

This financial statement follows 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.

This statement includes adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statement.

**JACKSON COUNTY AGRICULTURAL SOCIETY
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
NOVEMBER 30, 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Restricted Support

Restricted support includes amounts that are required by the donor to be set aside for specific uses.

E. Income Tax Status

The Society is a not-for-profit organization that is exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code. The Society has also been classified as an entity that is not a private foundation within the meaning of Section 509 (a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(v1). Management is not aware of any actions or events that would jeopardize the Society's tax status.

F. Race Purse

The Jackson County Harness Races are conducted during the Jackson County Fair. The Society pays all Sustaining and Entry fees and the required portion of the cash received from the Ohio Fairs Fund as Race Purse to winning horses.

Sustaining and Entry Fees

Horse owners and the Southern Valley Colt Circuit pay fees to the Society to qualify horses for entry into stake races. These payments must be made before a horse can participate in a stake race. These fees are reflected on the accompanying financial statement as Sustaining and Entry Fees.

Ohio Fairs Fund

The State of Ohio contributes money to the Society from the Ohio Fairs Fund to help supplement race purse. See Note 3 for additional information.

G. Parimutuel Wagering

A wagering system totals the amounts wagered and adjusts the payoff to reflect the relative amount bet on different horses and various odds. The total amount bet (also known as the "handle"), less commission, is paid to bettors in accordance with the payoffs, as determined by the parimutuel wagering system. The Society contracts with a totalizer service to collect bets and provide the parimutuel wagering system.

Parimutuel wagering commission (commission) is the Society's share of total parimutuel wagers after payment of amounts to winning bettors. The commission is determined by applying a statutory percentage to the total amount bet and is reflected in the accompanying financial statement as Parimutuel Wagering Commission. See Note 3 for additional information.

2. CASH

The carrying amount of cash at November 30, 2001 follows:

Demand deposits	\$48,825
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Deposits: The bank balance was covered by Federal Deposit Insurance Corporation (FDIC).

**JACKSON COUNTY AGRICULTURAL SOCIETY
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
NOVEMBER 30, 2001
(Continued)**

3. HORSE RACING

State Support Portion of Purse

Ohio Fairs Fund money received to supplement purse for the year ended November 30, 2001 was \$30,800 and is included within State Support on the accompanying financial statement.

Parimutuel Wagering

The Society does not record the Total Amount Bet or the Payoff to Bettors in the accompanying financial statement, rather, it records the Parimutuel Wagering Commission (commission) which is the Society's share of total parimutuel wagers after paying winning bettors. The expenses of providing the parimutuel wagering system are called Tote Services, and these expenses are included in Professional Service Disbursements, State taxes, which are also paid from Parimutuel Wagering Commission, are reflected in Other Operating Disbursements, and the amount remaining is the Society's net portion.

	2001
Total Amount Bet (Handle)	\$16,939
Payoff to Bettors	<u>13,661</u>
Parimutuel Wagering Commission	3,278
Tote Service Set Up Fee	400
Tote Service Commission	2,030
State Tax	<u>341</u>
Society Portion	<u>\$507</u>

4. DEBT

Debt outstanding at November 30, 2001 was as follows:

	Principal	Interest Rate
Fairgrounds Remodeling Note	<u>\$47,126</u>	5.75%

A Note in the amount of \$57,060 was originally issued on May 11, 2000 at an interest rate of 5.75% maturing on May 11, 2001. Proceeds of the note were used to remodel various areas of the fairgrounds. The Agricultural Society made principal payments on the original note in the amount of \$6,907 and refinanced the remaining \$50,153 on May 11, 2001 by issuing a new note in the amount of \$50,153 at an interest rate of 5.75% and maturing on May 9, 2002.

Amortization of the above debt is scheduled as follows

Year Ending November 30	Fairgrounds Remodeling Note
<u>2002</u>	<u>\$ 47,802</u>

**JACKSON COUNTY AGRICULTURAL SOCIETY
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
NOVEMBER 30, 2001
(Continued)**

5. RISK MANAGEMENT

The Agricultural Society belongs to the Public Entities Pool of Ohio ("PEP"), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty insurance for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

A. Casualty Coverage

PEP retains casualty risks up to \$250,000 per occurrence. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000 per year, subject to a per-occurrence limit of \$2,000,000.

B. Property Coverage

PEP retains property risks, including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

C. Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31:

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	19,358,458	\$17,112,129
Liabilities	<u>(8,827,588)</u>	<u>(7,715,035)</u>
Retained earnings	<u>\$10,530,870</u>	<u>\$9,397,094</u>
<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	1,890,323	\$1,575,614
Liabilities	<u>(469,100)</u>	<u>(281,561)</u>
Retained earnings	<u>\$1,421,223</u>	<u>\$1,294,053</u>

**JACKSON COUNTY AGRICULTURAL SOCIETY
JACKSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
NOVEMBER 30, 2001
(Continued)**

5. RISK MANAGEMENT (Continued)

The Jackson County Commissioners provide general insurance coverage for all the buildings on the Jackson County Fairgrounds pursuant to Ohio Revised Code Section 1711. 24.

6. JUNIOR FAIR BOARD

The Junior Fair Board, which is comprised of 4-H, FFA, Boy Scout, Girl Scout, and Farm Bureau Youth organization representatives, is responsible for the Junior Fair Division activities of the Jackson County Fair. The Society disbursed \$7,742 directly to vendors to support Junior Fair activities. These expenses are reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. The Society was reimbursed \$500 by Jackson County for its support of Junior Club work. All Junior Fair Board activity is accounted for in a separate account by the Junior Fair Board. The accompanying financial statement does not include the activities of the Junior Fair Board. The Junior Fair Board's financial activity for the year ended November 30, 2001 follows:

Beginning Cash Balance	\$342
Receipts	200
Disbursements	<u>529</u>
Ending Cash Balance	<u><u>\$13</u></u>

7. JUNIOR LIVESTOCK SALE COMMITTEE

The Junior Livestock Committee is a separate committee charged with running the Junior Livestock Auction. This auction is held during fair week. Children may sell their animals directly to market or through the Jackson County's auction. Monies to cover the cost of the auction are generated through a commission charged per head for all livestock and are retained by the Junior Livestock Committee. The Committee charges \$40 per head for Grand Reserve Champions and \$10 per head for the remaining livestock sold at the auction. The accompanying financial statement does not include the activities of the Junior Livestock Committee. The Junior Livestock Committee's financial activity for the year ended November 30, 2001 follows:

Beginning Cash Balance	\$24,279
Receipts	166,685
Disbursements	<u>183,897</u>
Ending Cash Balance	<u><u>\$7,067</u></u>

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

Jackson County Agricultural Society
Jackson County
3498 State Route 776
Jackson, Ohio 45640

To the Board of Directors:

We have audited the financial statement of the Jackson County Agricultural Society, Jackson County, Ohio (the Society), as of and for the year ended November 30, 2001, and have issued our report thereon dated June 11, 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 Society's financial statement is 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 Society in a separate letter dated June 11, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Society's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Society's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings as items 2001-60740-001, 2001-60740-002, and 2001-60740-003.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 2001-60740-001, 2001-60740-002, and 2001-60740-003 to be material weaknesses. We also 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 Society in a separate letter dated June 11, 2002.

Jackson County Agricultural Society
Jackson 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 Directors, 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 fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

June 11, 2002

**JACKSON COUNTY AGRICULTURAL SOCIETY
JACKSON COUNTY**

**SCHEDULE OF FINDINGS
NOVEMBER 30, 2001**

FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2001-60740-001

Material Weakness

The Agricultural Society received rental receipts from renting the use of the grounds, camp sites, barns, stalls, and various buildings located at the County Fairgrounds throughout the year. However, the agreements/contracts for the rental of the various items listed above did not sufficiently document the amounts to be received for the rental. There was a general lack of documentation supporting the amount of the recorded receipts. For instance, in the case of rental receipts from the camp sites, the agreements provided no documentation to substantiate the number of days and or the dollar amount for the rental of the camping space. The same lack of documentation existed for the rental of the grounds buildings of the Agricultural Society.

The Agricultural Society utilized Lease agreements for the rental of horse stalls throughout the year. The Lease Agreements include the name of the lessee and the number of stalls to be used. The agreement lists 3 different fees for the rental based on the location of the stall and the use of the track. However, there was no indication on the signed lease agreements of the location of the stall rented or whether the agreement includes track use. Additionally, The agreement provides no indication of the number of months that the lessee will rent the stall. It was noted that the leases are actually on a month to month basis depending on how well the owners' horses do during the racing season. Additionally, the rental receipts are collected by one of the members of the Agricultural Society who then pays the receipts into the Secretary. The Secretary then prepares a duplicate receipt and deposits the money. The lack of documentation to substantiate the amount of the receipts and the process of collection described above could result in questions regarding the completeness of the receipts paid into the secretary and recorded in the ledgers of the Agricultural Society.

We recommend the Agricultural Society modify the current written rental agreements/contracts for the rental of the grounds, camp sites, barns, stalls, buildings, etc. The rental agreement should include the agreed upon price, as well as the terms including the rules for the use of the assets. The agreement should document the number of days that the grounds, camp sites, buildings, barns, stalls, etc. were rented and the cost per day. Since the period of the lease of the horse stalls was is unknown, and the leases are considered to be on a month to month basis, we recommend a new lease agreement be signed each month documenting the number of stalls and the agreed upon price for the rent. Additionally, a duplicate receipt should be prepared by the individual collecting the rent payments. The receipt should be signed by the person writing the receipt and the individual making the payment. A copy of the duplicate receipt should be provided to the individual making the payment. Once the money has been collected, the money should be paid to the Secretary/Treasurer of the Agricultural Society. A pay-in should be prepared by the Secretary/Treasurer, the receipt should be recorded in the receipts ledger and deposited.

**JACKSON COUNTY AGRICULTURAL SOCIETY
JACKSON COUNTY**

**SCHEDULE OF FINDINGS
NOVEMBER 30, 2001
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2001-60740-002

Material Weakness

A comparison of the disbursements recorded in the cashbook to the disbursements recorded in the disbursements ledger of the Agricultural Society revealed the classification of the disbursements between the Operating Fund and the State and Local Fund was not always clear. For instance, the disbursements ledger did not differentiate between the amounts recorded in the separate funds. There was no fund separation for the disbursements. The disbursements recorded in the cashbook were recorded in separate funds but the totals did not agree with the amounts reported in the annual report. For instance, the disbursements of state support for race purses recorded in the cashbook exceeded the amount recorded in the annual report by \$1,628. Additionally, the amount recorded in the cashbook exceeded the amount available for disbursement. It was noted that annual report was prepared using the disbursements ledger and assuming that the state and local support funds were used before the funds of the Agricultural Society. This could result in questions concerning the validity of the reported amounts in each fund.

Additionally, the receipts and disbursements recorded in the cashbook were not recorded in the separate funds, nor were separate fund balances maintained in the cashbook. Instead, all of the disbursements were recorded in the Operating Fund Column of the cashbook with the exception of some of the race purse disbursements. The cashbook did not contain a detailed list of the receipts. Instead, receipts were recorded as a monthly total that agreed with the deposits made to the bank and the interest earned. The receipts were recorded in the Cash column but were not recorded in either of the funds. As a result, the Agricultural Society did not know the individual fund balances. This could result in the inability of the Board to make prudent decisions for the Agricultural Society.

We recommend the Treasurer maintain the cashbook in a manner that would enable the Board of Directors to determine the fund balance of each of the funds at any point in time. The cashbook should include a detailed list of receipts, which should be recorded in the appropriate fund. Additionally, the disbursements of the Agricultural Society should be recorded in the proper fund. The fund balance of each fund should be calculated and maintained for all transactions within each of the funds throughout the year. The total receipts and disbursements recorded in the separate funds in the cashbook should agree to the receipts and disbursements recorded in the receipts and disbursements ledgers and reported in the annual report. The disbursements recorded in the ledgers should be recorded in the appropriate fund. Separate ledger pages should be maintained for each account in each fund. This will help to ensure proper reporting of the financial activities of the Agricultural Society and will better enable the Board of Directors to effectively manage the Agricultural Society.

**JACKSON COUNTY AGRICULTURAL SOCIETY
JACKSON COUNTY**

**SCHEDULE OF FINDINGS
NOVEMBER 30, 2001
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2001-60740-003

Material Weakness

The Agricultural Society maintained ticket accountability forms for the gate admission tickets but did not maintain numerical control over the season tickets, exhibitor's tickets, and student tickets sold for entrance to the Fairgrounds. The ticket accountability forms for the gate admissions tickets were not signed by the individual reviewing and verifying the information. Additionally, the files did not contain a ticket accountability form for Monday, July 16, 2001. All of the tickets issued for entrance to the fair contained preprinted numbers that would allow for numerical control through the use of ticket accountability forms. The lack of ticket accountability could result in individuals gaining access to the fairgrounds without paying for the passes.

We recommend that ticket accountability forms be utilized for all tickets issued. The Ticket accountability forms should document the first ticket number sold, the last ticket number sold, total tickets sold, and money collected. This information should be recorded separately for each individual selling the tickets. Additionally, a separate person should verify the information recorded on the ticket accountability form. The number of tickets sold should be compared with the money collected to help assure the completeness of the receipts. The individual performing the verification and review of the ticket accountability forms should sign and date the forms indicating any variances noted.

**JACKSON COUNTY AGRICULTURAL SOCIETY
JACKSON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
NOVEMBER 30, 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1998-001	The annual report balance should be a reflection of an accumulation for every account of the society including the interest generated from the CD and saving accounts	Yes	
1998-002	State and Local funding totals were not listed in the cash journal.	No	Not corrected; Reissued as Finding # 2001-60740-002.
1998-003	The cash journal balance should be a reflection of an accumulation of all accounts of the society, not just the checking account. The cash journal total in fiscal years 1998 and 1997 listed only the checking account balance.	No	Partially Corrected. The balance of the savings account is added to the total of each month. The cashbook balance should include the savings balance throughout the month. A Management Letter Comment was issued.



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JACKSON COUNTY AGRICULTURAL SOCIETY

JACKSON 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 5, 2002**