



**VILLAGE OF VAN BUREN
HANCOCK COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF VAN BUREN
HANCOCK COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Van Buren
Hancock County
103 South Main Street
P.O. Box 275
Van Buren, Ohio 45889-0275

To the Village Council:

We have audited the accompanying financial statements of the Village of Van Buren, Hancock County, Ohio, (the Village) as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 audits 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 audits provide a reasonable basis for our opinion.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village as of December 31, 2000 and 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2001 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

This report is intended solely for the information and use of management, Village Council, 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.

Jim Petro
Auditor of State

June 18, 2001

**VILLAGE OF VAN BUREN
HANCOCK COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$13,424			\$13,424
Special Assessments		\$6,002		6,002
Intergovernmental Receipts	52,221	11,356	\$52,551	116,128
Fines, Licenses, and Permits	250			250
Earnings on Investments	5,958	1,387		7,345
Miscellaneous	11			11
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	71,864	18,745	52,551	143,160
Cash Disbursements:				
Current:				
Security of Persons and Property		4,687		4,687
Public Health Services	1,127			1,127
Leisure Time Activities	219			219
Community Environment	980			980
Basic Utility Services	11,380			11,380
Transportation	22,712	11,056		33,768
General Government	16,796	5		16,801
Debt Service:				
Principal Payments	1,904			1,904
Capital Outlay			212,911	212,911
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	55,118	15,748	212,911	283,777
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	16,746	2,997	(160,360)	(140,617)
Other Financing Receipts/(Disbursements):				
Loan Proceeds			311,995	311,995
Transfers-In			15,670	15,670
Other Sources	7,300			7,300
Transfers-Out	(14,028)		(1,642)	(15,670)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(6,728)		326,023	319,295
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	10,018	2,997	165,663	178,678
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>	<hr/>
	131,217	40,240	35,881	207,338
Fund Cash Balances, December 31	<hr/> \$141,235 <hr/>	<hr/> \$43,237 <hr/>	<hr/> \$201,544 <hr/>	<hr/> \$386,016 <hr/>
Reserves for Encumbrances, December 31	<hr/>	<hr/>	<hr/>	<hr/>
	\$2,000		\$216,701	\$218,701

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

VILLAGE OF VAN BUREN
HANCOCK COUNTY

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

	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	\$2,760
Operating Cash Disbursements:	
Contractual Services	<u>4,886</u>
Operating Loss	(2,126)
Cash Balances, January 1	<u>10,186</u>
Cash Balances, December 31	<u><u>\$8,060</u></u>

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

**VILLAGE OF VAN BUREN
HANCOCK COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$13,583			\$13,583
Special Assessments		\$6,057		6,057
Intergovernmental Receipts	46,015	11,705		57,720
Earnings on Investments	3,583	729		4,312
Total Cash Receipts	<u>63,181</u>	<u>18,491</u>		<u>81,672</u>
Cash Disbursements:				
Current:				
Security of Persons and Property		4,706		4,706
Public Health Services	769			769
Leisure Time Activities	167			167
Basic Utility Services	8,426			8,426
Transportation	2,295	5,383		7,678
General Government	17,372	5		17,377
Debt Service:				
Principal Payments	133,919			133,919
Capital Outlay			\$1,202,695	1,202,695
Total Cash Disbursements	<u>162,948</u>	<u>10,094</u>	<u>1,202,695</u>	<u>1,375,737</u>
Total Receipts Over/(Under) Disbursements	<u>(99,767)</u>	<u>8,397</u>	<u>(1,202,695)</u>	<u>(1,294,065)</u>
Other Financing Receipts:				
Loan Proceeds	138,781		1,200,330	1,339,111
Other Sources	710		504	1,214
Total Other Financing Receipts	<u>139,491</u>		<u>1,200,834</u>	<u>1,340,325</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	39,724	8,397	(1,861)	46,260
Fund Cash Balances, January 1	91,493	31,843	37,742	161,078
Fund Cash Balances, December 31	<u><u>\$131,217</u></u>	<u><u>\$40,240</u></u>	<u><u>\$35,881</u></u>	<u><u>\$207,338</u></u>
Reserves for Encumbrances, December 31	<u>\$150</u>	<u>\$4,280</u>		<u>\$4,430</u>

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

VILLAGE OF VAN BUREN
HANCOCK COUNTY

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

	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	\$2,760
Operating Cash Disbursements:	
Contractual Services	<u>890</u>
Operating Income	1,870
Cash Balances, January 1	<u>8,316</u>
Cash Balances, December 31	<u><u>\$10,186</u></u>

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

**VILLAGE OF VAN BUREN
HANCOCK COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Van Buren, Hancock 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 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.

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.

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 Funds

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

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

VILLAGE OF VAN BUREN
HANCOCK COUNTY

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

Street Lighting Fund - This fund receives assessments to provide street lighting for the Village.

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 Village had the following significant capital project funds:

Southwest Storm Sewer Fund - This fund receives proceeds from the Ohio Public Works Commission. The proceeds are being used to replace storm sewers within the Village.

OWDA Water Fund - This fund receives loan proceeds from the Ohio Water Development Authority. The proceeds are being used for installation of waterlines within the Village.

4. 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 Fund:

Post Office Fund - This fund receives rent from the United States Postal Service to cover the cost of providing this facility.

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, function or object 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.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

**VILLAGE OF VAN BUREN
HANCOCK COUNTY**

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

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:

	<u>2000</u>	<u>1999</u>
Demand deposits	\$344,076	\$167,524
Certificates of deposit	50,000	50,000
Total deposits	<u>\$394,076</u>	<u>\$217,524</u>

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$66,179	\$79,164	\$12,985
Special Revenue	19,350	18,745	(605)
Capital Projects	364,370	380,216	15,846
Enterprise	2,760	2,760	
Total	<u>\$452,659</u>	<u>\$480,885</u>	<u>\$28,226</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$197,396	\$71,146	\$126,250
Special Revenue	59,590	15,748	43,842
Capital Projects	400,251	431,254	(31,003)
Enterprise	12,946	4,886	8,060
Total	<u>\$670,183</u>	<u>\$523,034</u>	<u>\$147,149</u>

**VILLAGE OF VAN BUREN
HANCOCK COUNTY**

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

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$62,779	\$202,672	\$139,893
Special Revenue	17,450	18,491	1,041
Capital Projects	1,702,000	1,200,834	(501,166)
Enterprise	2,400	2,760	360
Total	<u>\$1,784,629</u>	<u>\$1,424,757</u>	<u>(\$359,872)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$154,272	\$163,098	(\$8,826)
Special Revenue	49,293	14,374	34,919
Capital Projects	1,739,742	1,202,695	537,047
Enterprise	10,716	890	9,826
Total	<u>\$1,954,023</u>	<u>\$1,381,057</u>	<u>\$572,966</u>

4. COMPLIANCE

- A. The District had outstanding purchase commitments at December 31, 2000, of \$216,701 in the OWDA Water Capital Projects Fund that were not certified as required by Ohio Revised Code Section 5705.41(D).
- B. During 1999 and 2000 there were eight individual line items that had expenditures in excess of appropriations, in amounts ranging from \$180 to \$6,591.

In addition, total expenditures exceed appropriations in the following funds at year end:

Fund	Excess of Expenditure Over Appropriations
December 31, 2000	
OWDA Water Fund	\$60,554
OWDA Sewer Fund	4,997
December 31, 1999	
General Fund	8,826

**VILLAGE OF VAN BUREN
HANCOCK COUNTY**

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

5. 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.

Public utilities are also taxed on personal and real property located within the Village.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

6. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan EV0331	\$3,808	0%
Ohio Water Development Authority Loan 0264	1,651,106	2%
Total	\$1,654,914	

The Ohio Water Development Authority (OWDA) loan EV0331 relates to water and sewer system planning and design projects that were mandated by the Ohio Environmental Protection Agency.

The Ohio Water Development Authority (OWDA) loan 0264 relates to water distribution system and trunk line construction. The OWDA has approved a loan of up to \$1,700,000 for this project.

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	OWDA Loan EV0331
2001	\$1,904
2002	1,904
Total	\$3,808

**VILLAGE OF VAN BUREN
HANCOCK COUNTY**

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

Correspondence from the OWDA dated April 16, 2001 stated that loan # 0264 will be billed for the first time on May 15, 2001 with payment due on July 2, 2001. The OWDA estimates a semi-annual payment of \$44,730.39, which is based on a financed amount of \$1,746,598.61, which consists of disbursed funds of \$1,700,000 and capitalized interest of \$46,598.61, at an interest rate of 2% for 25 years.

7. RETIREMENT SYSTEM

The Village's officials and zoning inspector belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement 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 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% and 10.84% of participants' gross salaries for 1999 and 2000, respectively. The Village has paid all contributions required through December 31, 2000.

8. RISK MANAGEMENT

The Village is a member of the Public Entities Pool of Ohio (Pool). The Pool assumes the risk of loss up to the limits of the Village's policy. The Pool may assess supplemental premiums. The following risks are covered by the Pool:

- Real and personal property; and
- Miscellaneous property.



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

Village of Van Buren
Hancock County
103 South Main Street
P.O. Box 275
Van Buren, Ohio 45889-0275

To the Village Council:

We have audited the accompanying financial statements of the Village of Van Buren, Hancock County, Ohio, (the Village) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated June 18, 2001. We conducted our audits 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 Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings as items 2000-30232-001 and 2000-30232-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 18, 2001.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the 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 Village in a separate letter dated June 18, 2001.

Village of Van Buren
Hancock 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 Village Council, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

June 18, 2001

VILLAGE OF VAN BUREN
HANCOCK COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999

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

FINDING NUMBER 2000-30232-001

Noncompliance Citation

Ohio Revised Code § 5705.41(D) states that no subdivision or taxing unit 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. Further, contracts and orders for expenditures lacking prior certification should be considered null and void.

This section also provides two exceptions to the above requirements:

- A. Then and Now Certificate - if no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the purchase order or contract and at the time of the certificate, appropriated and free of any previous encumbrance, the Council may authorize the issuance of a check in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than \$1000, the fiscal officer may authorize it to be paid without the affirmation of the Council, if such expenditure is otherwise valid.

Thirty percent of the transaction tested were not certified by the Clerk/Treasurer. In addition, as of December 31, 2000, the Village had \$216,701 in outstanding purchase commitments that were not certified until 2001, and as a result were inappropriately charged against fiscal year 2001 appropriations. The accompanying financial statements have been adjusted to reflect this amount as an outstanding encumbrance in the general fund, as of December 31, 2000.

Certification is not only required by Ohio law but is a key control in the disbursement process to assure that purchase commitments receive prior approval, and to help reduce the possibility of Village funds being over expended or exceeding budgetary spending limitations as set by the Village Council. To improve controls over disbursements, we recommend that all Village disbursements receive prior certification of the Clerk and that the Village Council periodically review the expenditures made to ensure they are within the appropriations adopted by the Village Council, certified by the Clerk and recorded against appropriations.

FINDING NUMBER 2000-30232-002

Noncompliance Citation

Ohio Revised Code § 5705.41(B) states that no subdivision shall make any expenditure of money unless it has been lawfully appropriated.

During 1999 and 2000 there were eight individual line items that had expenditures in excess of appropriations, in amounts ranging from \$180 to \$6,591.

In addition, total expenditures exceed appropriations in the following funds at year end:

**FINDING NUMBER 2000-30232-002
(Continued)**

Fund	Excess of Expenditure Over Appropriation
December 31, 2000	
OWDA Water Fund	\$60,554
OWDA Sewer Fund	4,997
December 31, 1999	
General Fund	8,826

The Clerk/Treasurer should not issue purchase orders for expenditures that would exceed appropriations. The Clerk/Treasurer should inform Council of the insufficiency of appropriations, and whether current resources permit an increase to appropriations. The Council should determine if they wish to increase appropriations and if needed, obtain an amended certificate of estimated resources.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF VAN BUREN

HANCOCK 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 12, 2001**