



**PORTER PUBLIC LIBRARY
CUYAHOGA COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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REPORT OF INDEPENDENT ACCOUNTANTS

Board of Trustees
Porter Public Library
Cuyahoga County
24350 Center Ridge Road
Westlake, Ohio 44145

We have audited the accompanying financial statements of the Porter Public Library, Cuyahoga County, Ohio, (the Library) as of and for the years ended December 31, 1999 and December 31, 1998. These financial statements are the responsibility of the Library's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

As discussed in Note 1, the Library 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 Porter Public Library, Cuyahoga County, Ohio as of December 31, 1999 and December 31, 1998, 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 March 15, 2000 on our consideration of the Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

Jim Petro
Auditor of State

March 15, 2000

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**CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Property and Other Local Taxes	\$1,690,296	\$0	\$0	\$1,690,296
Other Government Grants-In-Aid	1,416,545			1,416,545
Patron Fines and Fees	59,638			59,638
Earnings on Investments	373,999	118,968	2,878	495,845
Services Provided to Other Entities				0
Contributions, Gifts and Donations	697	13,662		14,359
Miscellaneous Receipts	13,466			13,466
Total Cash Receipts	<u>3,554,641</u>	<u>132,630</u>	<u>2,878</u>	<u>3,690,149</u>
Cash Disbursements:				
Current:				
Salaries and Benefits	1,718,236			1,718,236
Purchased and Contracted Services	544,354	127,295		671,649
Other Objects	7,815			7,815
Supplies	68,258			68,258
Library Materials and Info.	612,328	801		613,129
Capital Outlay	61,275	13,206		74,481
Total Cash Disbursements	<u>3,012,266</u>	<u>141,302</u>	<u>0</u>	<u>3,153,568</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>542,375</u>	<u>(8,672)</u>	<u>2,878</u>	<u>536,581</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		672,086	7,463	679,549
Transfers-Out	(661,049)	(18,500)		(679,549)
Total Other Financing Receipts/(Disbursements)	<u>(661,049)</u>	<u>653,586</u>	<u>7,463</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(118,674)</u>	<u>644,914</u>	<u>10,341</u>	<u>536,581</u>
Fund Cash Balances, January 1	<u>647,370</u>	<u>8,548,524</u>	<u>202,163</u>	<u>9,398,057</u>
Fund Cash Balances, December 31	<u>\$528,696</u>	<u>\$9,193,438</u>	<u>\$212,504</u>	<u>\$9,934,638</u>
Reserves for Encumbrances, December 31	<u>\$90,313</u>	<u>\$322,000</u>	<u>\$0</u>	<u>\$412,313</u>

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

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Fiduciary Fund Type
	Nonexpendable Trust
Operating Cash Disbursements:	
Current:	
Supplies	\$0
Total Operating Cash Disbursements	0
Operating Income/(Loss)	0
Non-Operating Cash Receipts:	
Earnings on Investments	2,794
Total Non-Operating Cash Receipts	2,794
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	2,794
Transfers-In	
Net Receipts Over/(Under) Disbursements	2,794
Fund Cash Balance, January 1	54,935
Fund Cash Balance, December 31	\$57,729
Reserves for Encumbrances, December 31	\$0

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 1998**

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
Cash Receipts:					
Property and Other Local Taxes	\$1,420,821	\$0	\$0	\$0	\$1,420,821
Other Government Grants-In-Aid	1,295,753	8,600	4,750,000		6,054,353
Patron Fines and Fees	67,409				67,409
Earnings on Investments	511,311				511,311
Services Provided to Other Entities					0
Contributions, Gifts and Donations	5,305		30,365		35,670
Miscellaneous Receipts	14,796				14,796
Total Cash Receipts	<u>3,315,395</u>	<u>8,600</u>	<u>4,780,365</u>	<u>0</u>	<u>8,104,360</u>
Cash Disbursements:					
Current:					
Salaries and Benefits	1,638,454				1,638,454
Purchased and Contracted Services	258,156	8,500	102,549		369,205
Other Objects	7,872				7,872
Supplies	53,785				53,785
Library Materials and Info.	557,365		164,771		722,136
Capital Outlay	16,972		306,741		323,713
Total Cash Disbursements	<u>2,532,604</u>	<u>8,500</u>	<u>574,061</u>	<u>0</u>	<u>3,115,165</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>782,791</u>	<u>100</u>	<u>4,206,304</u>	<u>0</u>	<u>4,989,195</u>
Other Financing Receipts/(Disbursements):					
Transfers-In			555,480	10,650	566,130
Transfers-Out	(569,050)				(569,050)
Total Other Financing Receipts/(Disbursements)	<u>(569,050)</u>		<u>555,480</u>	<u>10,650</u>	<u>(2,920)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>213,741</u>	<u>100</u>	<u>4,761,784</u>	<u>10,650</u>	<u>4,986,275</u>
Fund Cash Balances, January 1	<u>433,629</u>	<u>(100)</u>	<u>3,786,740</u>	<u>191,513</u>	<u>4,411,782</u>
Fund Cash Balances, December 31	<u>\$647,370</u>	<u>\$0</u>	<u>\$8,548,524</u>	<u>\$202,163</u>	<u>\$9,398,057</u>
Reserves for Encumbrances, December 31	<u>\$245,734</u>	<u>\$0</u>	<u>\$1,364,817</u>	<u>\$0</u>	<u>\$1,610,551</u>

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

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 1998**

	Fiduciary Fund Type
	Nonexpendable Trust
Operating Cash Disbursements:	
Current:	
Supplies	\$43
Total Operating Cash Disbursements	43
Operating Income/(Loss)	(43)
Non-Operating Cash Receipts:	
Earnings on Investments	0
Total Non-Operating Cash Receipts	0
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	(43)
Transfers-In	2,920
Net Receipts Over/(Under) Disbursements	2,877
Fund Cash Balance, January 1	52,058
Fund Cash Balance, December 31	\$54,935
Reserves for Encumbrances, December 31	\$0

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND DECEMBER 31, 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Porter Public Library, Cuyahoga County, (the Library) 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 Library is directed by a seven-member Board of Trustees appointed by the Westlake Board of Education. The Library provides the community with various educational and literary resources.

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

Component units are legally separate organizations for which the Library is financially accountable. Component units may also include organizations that are fiscally dependent on the Library in that the Library approves their budget, the issuance of their debt or the levying of their taxes. The Library has no component units.

The following entity which performs activities within the Library's boundaries for the benefit of its residents is excluded from the accompanying financial statements because the Library is not financially accountable for this entity nor is it fiscally dependent on the Library.

Friends of Porter Public Library

Friends of Porter Public Library is a federal tax exempt, not for profit organization under section 501 (c)(3) of the Internal Revenue Code. The Friend's organization was developed through community members who support the Library through fund-raising activities and the operation of a small retail shop located within the Library. The Library exercised no financial control over this not for profit organization. The Library received \$35,917 in financial contributions from the Friend's organization during the fiscal period January 1, 1998 through December 31, 1999. Total cash assets (unaudited) of the Friends of Porter Public Library at December 31, 1999 amounted to \$96,256. The Friend's Treasurer's Report (unaudited) can be obtained through Judy Buerger.

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

The investment in STAR Ohio (the State Treasurer's Investment pool) is valued at amounts reported by the State Treasurer.

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND DECEMBER 31, 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting

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

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.

Special Revenue Fund

This fund is 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 Library had the following significant Special Revenue Fund:

LSCA Title I Federal Mini-grant Fund - used to account for grant proceeds which the Library used to enhance their information and equipment for residents. This grant was not reapplied for during FY 1999 and therefore the fund was closed in FY 1998.

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 Trust Funds). The Library had the following significant Capital Project Funds:

Building Fund - used to account for the construction of an addition to the present library building which was funded through a bond issue. At December 31, 1998 the Library received the final \$4,750,000 of the \$7,250,000 bond issue from their taxing district, Westlake City School District.

Permanent Improvement Fund - used to account for Library capital improvements with a five year or greater life expectancy.

Automation Fund - used to account for capital expenditures for automation related improvements.

Building Gift Fund - used to account for the donations received from organizations and individuals in the community to be used for various projects in the new Library facility.

Fiduciary Funds (Trust Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Library to maintain the corpus of the trust, the fund is classified as a Nonexpendable Trust Fund. Other Trust Funds are classified as Expendable. The Library had the following significant Fiduciary Funds:

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND DECEMBER 31, 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Fiduciary Funds (Trust Funds) (Continued)

Expendable Trust Fund

Strothers Fund - used to account for expenditures of Trust Fund principal and interest at the discretion of the Board of Trustees.

Nonexpendable Trust Funds

Egger Fund - used to account for expenditures of income at the discretion of the Board of Trustees.

Neidhardt Fund - used to account for expenditures of income for elementary students' educational material.

Sonenfield Fund - used to account for expenditures of income for the purchase of serious music materials.

E. Budgetary Process

The Ohio Administrative Code requires that each fund be budgeted annually.

Appropriations

The Board of Trustees must annually approve appropriation measures and subsequent amendments for each fund. The Library sends a copy of the appropriation measure and subsequent amendments to the County Budget Commission. Unencumbered appropriations lapse at year end.

Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

Encumbrances

The Ohio Administrative Code requires the Library to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated in the subsequent year.

A summary of 1999 and 1998 budgetary activity appears in Note 3.

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND DECEMBER 31, 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. 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 statements.

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Library.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Library 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 follows:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$67,632	(\$8,928)
Petty cash and cash drawers	657	657
Total deposits	<u>68,289</u>	<u>(8,271)</u>
STAR Ohio	<u>9,924,078</u>	<u>9,461,263</u>
Total investments	<u>9,924,078</u>	<u>9,461,263</u>
Total deposits and investments	<u>\$9,992,367</u>	<u>\$9,452,992</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

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

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND DECEMBER 31, 1998
(Continued)

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1999 and 1998 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,334,670	\$3,554,641	\$219,971
Capital Projects	267,097	804,716	537,619
Expendable Trust	9,786	10,341	555
Nonexpendable Trust	2,680	2,794	114
Total	\$3,614,233	\$4,372,492	\$758,259

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,172,475	\$3,763,628	\$408,847
Capital Projects	8,379,849	481,802	7,898,047
Expendable Trust	0	0	0
Nonexpendable Trust	0	0	0
Total	\$12,552,324	\$4,245,430	\$8,306,894

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,289,541	\$3,315,395	\$25,854
Special Revenue	8,500	8,600	100
Capital Projects	5,212,814	5,335,845	123,031
Expendable Trust	9,500	10,650	1,150
Nonexpendable Trust	2,800	2,920	120
Total	\$8,523,155	\$8,673,410	\$150,255

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND DECEMBER 31, 1998
(Continued)

3. BUDGETARY ACTIVITY (Continued)

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,723,170	\$3,347,388	\$375,782
Special Revenue	8,500	8,500	0
Capital Projects	7,641,646	1,938,878	5,702,768
Expendable Trust	0	0	0
Nonexpendable Trust	43	43	0
Total	\$11,373,359	\$5,294,809	\$6,078,550

4. GRANTS-IN-AID AND TAX RECEIPTS

The primary source of revenue for Ohio public libraries is the State Library and Local Government Support Fund (LLGSF). The LLGSF is allocated to each county based on the county's prior intangibles tax of LLGSF revenues, and its population. The County Budget Commission allocates these funds to the Library based on its needs such as for the construction of new library buildings, improvements, operation, maintenance, or other expenses. The Budget Commission cannot reduce its allocation of these funds to the Library on account of any additional revenues realized by the Library. These revenues are reflected in the accompanying financial statements as Other Government Grants-In-Aid.

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the taxing authority of the subdivision to whose jurisdiction the Library is subject. 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 Other Governments Grants-In-Aid. 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.

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

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 Library.

5. RETIREMENT SYSTEM

The Public Employees Retirement System of Ohio (PERS) is a state operated, cost-sharing, multiple employer public employee retirement system. PERS provides retirement benefits to vested employees who are eligible to retire based upon years of service. PERS also provides survivor and disability benefits to vested employees.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND DECEMBER 31, 1998
(Continued)

5. RETIREMENT SYSTEM (Continued)

Contribution rates are also prescribed by the Ohio Revised Code. The Library's PERS members contributed 8.5% of their gross salaries. The Library contributed an amount equal to 13.55% of participants' gross salaries. The Library has paid all contributions required through December 31, 1999.

6. RISK MANAGEMENT

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Boiler and Machinery
- Electronic Data Processing
- Vehicles
- Commercial Blanket Bonds
- Public Official Bond

The Library also provides health insurance and dental and vision coverage to full-time employees through a private carrier. Employees have the option to purchase dental coverage. The Library's liability for health care is limited to the premiums paid.

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Board of Trustees
Porter Public Library
Cuyahoga County
24350 Center Ridge Road
Westlake, Ohio 44145

We have audited the financial statements of the Porter Public Library, Cuyahoga County, Ohio (the Library), as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated March 15, 2000. 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 Library'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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance that we have reported to management of the Library in a separate letter dated March 15, 2000.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the Library'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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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 Library's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Finding as item 1999-00818-001.

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, we do not believe the reportable condition described above is a material weakness. 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 Library in a separate letter dated March 15, 2000.

This report is intended for the information and use of the management and 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

March 15, 2000

**SCHEDULE OF FINDING
DECEMBER 31, 1999 and DECEMBER 31, 1998**

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

FINDING NUMBER 1999-00818-001

Reportable Condition

Payroll Year-End Reconciliation

During fiscal year 1999, the Library did not complete monthly bank reconciliations of its payroll account in a timely manner. Further, the Library did not fully complete monthly bank reconciliations for this account for the months ending July 31, 1999 through December 31, 1999 until February 2000.

Without completed and accurate bank reconciliations, the Library's internal control structure is weakened. This could hinder the detection of errors or irregularities by the Library's employees. In addition, Library management is not provided with timely fiscal information that is vital to the operations of the Library, which could also have a negative or material effect on the Library's financial statements.

We recommend the Library perform the monthly bank reconciliations in a timely manner. Also, a hard copy of each monthly bank reconciliation and a listing of outstanding checks should be filed in the bank activity folder along with the bank statements and supporting documents. The hard copy should be initialed and dated by the preparer.



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PORTER PUBLIC LIBRARY

CUYAHOGA 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
APRIL 11, 2000**