



**Auditor of State
Betty Montgomery**

**DELHI TOWNSHIP
HAMILTON COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Delhi Township
Hamilton County
934 Neeb Road
Cincinnati, Ohio 45233

To the Board of Trustees:

We have audited the accompanying financial statements of Delhi Township, Hamilton County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Township as of December 31, 2002 and 2001, 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 October 10, 2003 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the management, the Board of Trustees and other officials authorized to receive this report under Section 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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Betty Montgomery
Auditor of State

October 10, 2003

DELHI TOWNSHIP
HAMILTON COUNTY

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>					Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Fiduciary Fund</u>	
Cash Receipts:						
Local Taxes	\$239,215	\$5,753,524	\$0	\$0	\$0	\$5,992,739
Intergovernmental	1,908,582	1,737,796	0	1,138,929	0	4,785,307
Special Assessments	2,325	31,338	0	0	0	33,663
Charges for Services	0	392,938	0	0	0	392,938
Licenses, Permits, and Fees	0	22,050	0	0	0	22,050
Fines, Forfeitures, and Penalties	33,862	11,348	0	0	0	45,210
Earnings on Investments	229,935	2,133	0	97,504	21	329,593
Other Revenue	834,102	79,849	0	4,429	2,500	920,880
	<u>3,248,021</u>	<u>8,030,976</u>	<u>0</u>	<u>1,240,862</u>	<u>2,521</u>	<u>12,522,380</u>
Total Cash Receipts						
Cash Disbursements:						
Current:						
General Government	983,506	114,490	0	0	0	1,097,996
Public Safety	312,092	5,745,301	0	0	0	6,057,393
Public Works	20,593	1,069,875	0	0	0	1,090,468
Health	24,496	0	0	0	0	24,496
Conservation - Recreation	0	28,323	0	0	5,000	33,323
Miscellaneous	0	1,718,044	0	0	0	1,718,044
Debt Service:						
Redemption of Principal	0	0	288,126	0	0	288,126
Interest and Fiscal Charges	683,322	207,097	394,578	0	0	1,284,997
Capital Outlay	0	0	0	3,706,595	0	3,706,595
	<u>2,024,009</u>	<u>8,883,130</u>	<u>682,704</u>	<u>3,706,595</u>	<u>5,000</u>	<u>15,301,438</u>
Total Cash Disbursements						
Total Receipts Over/(Under) Disbursements	<u>1,224,012</u>	<u>(852,154)</u>	<u>(682,704)</u>	<u>(2,465,733)</u>	<u>(2,479)</u>	<u>(2,779,058)</u>
Other Financing Receipts and (Disbursements):						
Transfers-In	0	910,000	670,643	0	0	1,580,643
Advances-In	80,070	80,070	0	0	0	160,140
Transfers-Out	(925,684)	(654,959)	0	0	0	(1,580,643)
Advances-Out	(80,070)	(80,070)	0	0	0	(160,140)
	<u>(925,684)</u>	<u>255,041</u>	<u>670,643</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Receipts/(Disbursements)						
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	298,328	(597,113)	(12,061)	(2,465,733)	(2,479)	(2,779,058)
Fund Cash Balances, January 1	<u>3,156,660</u>	<u>4,010,597</u>	<u>12,061</u>	<u>4,614,301</u>	<u>2,875</u>	<u>11,796,494</u>
Fund Cash Balances, December 31	<u>\$3,454,988</u>	<u>\$3,413,484</u>	<u>\$0</u>	<u>\$2,148,568</u>	<u>\$396</u>	<u>\$9,017,436</u>
Reserve for Encumbrances, December 31	<u>\$4,731</u>	<u>\$625,936</u>	<u>\$0</u>	<u>\$378,691</u>	<u>\$0</u>	<u>\$1,009,358</u>

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

**DELHI TOWNSHIP
HAMILTON COUNTY**

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

	<u>Governmental Fund Types</u>					Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Fiduciary Fund</u>	
Cash Receipts:						
Local Taxes	\$244,217	\$5,696,839	\$0	\$0	\$0	\$5,941,056
Intergovernmental	1,596,910	1,176,550	0	798,738	0	3,572,198
Special Assessments	501	23,890	0	0	0	24,391
Charges for Services	0	447,819	0	0	0	447,819
Licenses, Permits, and Fees	0	17,697	0	0	0	17,697
Fines, Forfeitures, and Penalties	35,517	24,640	0	0	0	60,157
Earnings on Investments	448,118	6,493	0	243,822	19	698,452
Other Revenue	350,787	69,649	0	1,240	48	421,724
	<u>2,676,050</u>	<u>7,463,577</u>	<u>0</u>	<u>1,043,800</u>	<u>67</u>	<u>11,183,494</u>
Cash Disbursements:						
Current:						
General Government	1,110,145	119,124	0	0	0	1,229,269
Public Safety	380,076	5,238,948	0	0	0	5,619,024
Public Works	118,192	1,535,943	0	0	0	1,654,135
Health	24,080	0	0	0	0	24,080
Conservation - Recreation	0	70,949	0	0	0	70,949
Miscellaneous	0	1,381,324	0	0	0	1,381,324
Debt Service:						
Redemption of Principal	0	0	8,463,125	0	0	8,463,125
Interest and Fiscal Charges	0	0	300,546	0	0	300,546
Capital Outlay	2,545	232,904	0	4,485,792	0	4,721,241
	<u>1,635,038</u>	<u>8,579,192</u>	<u>8,763,671</u>	<u>4,485,792</u>	<u>0</u>	<u>23,463,693</u>
Total Receipts Over/(Under) Disbursements	<u>1,041,012</u>	<u>(1,115,615)</u>	<u>(8,763,671)</u>	<u>(3,441,992)</u>	<u>67</u>	<u>(12,280,199)</u>
Other Financing Receipts and (Disbursements):						
Proceeds from Sale of Public Debt:						
Sale of Bonds	0	0	8,450,000	0	0	8,450,000
Sale of Notes	0	0	0	3,500,000	0	3,500,000
Accrued Interest	0	0	12,062	0	0	12,062
Transfers-In	0	1,598,660	313,670	0	0	1,912,330
Advances-In	596,385	596,385	0	0	0	1,192,770
Transfers-Out	(1,615,197)	(297,133)	0	0	0	(1,912,330)
Advances-Out	(596,385)	(596,385)	0	0	0	(1,192,770)
	<u>(1,615,197)</u>	<u>1,301,527</u>	<u>8,775,732</u>	<u>3,500,000</u>	<u>0</u>	<u>11,962,062</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(574,185)	185,912	12,061	58,008	67	(318,137)
Fund Cash Balances, January 1	3,730,845	3,824,685	0	4,556,293	2,807	12,114,630
Fund Cash Balances, December 31	<u>\$3,156,660</u>	<u>\$4,010,597</u>	<u>\$12,061</u>	<u>\$4,614,301</u>	<u>\$2,875</u>	<u>\$11,796,494</u>
Reserve for Encumbrances, December 31	<u>\$107,249</u>	<u>\$340,142</u>	<u>\$0</u>	<u>\$2,799,426</u>	<u>\$0</u>	<u>\$3,246,817</u>

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

**DELHI TOWNSHIP
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Delhi Township, Hamilton County, Ohio (the Township), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides general governmental services, including road and bridge maintenance, police protection, fire protection and emergency medical services.

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

Certificates of deposit, liquid asset management accounts, Federal Securities, and Money Market investments are valued at cost. Investments in STAR Ohio (the State Treasurer's investment pool) are valued at amounts reported by the State Treasurer.

D. Fund Accounting

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

1. General Fund

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

2. Special Revenue Funds

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

Fire District Fund – This fund receives property tax money for providing safety to the Township.

Police District Fund – This fund receives property tax money for providing police protection within the Township.

**DELHI TOWNSHIP
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Road and Bridge Fund - This fund receives property tax and intergovernmental money for constructing, maintaining and repairing Township roads and bridges.

Tax Increment Fund – This fund receives Real Estate tax money for Township equipment costs and payment of debt.

3. Debt Service Funds

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. The Township had the following significant Debt Service Funds:

General Bond/Note Retirement Fund – General Fund and Tax Increment Fund money are transferred into this fund for payment of the Township bonds and notes. The Township passed Resolution 94-33 allowing the use of Tax Increment money for debt repayment.

4. Capital Project Funds

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

Permanent Improvement Fund - The Township receives money from interest earned on investments for projects within the Township.

SCIP Ivyhill Fund – The Township received Ohio Public Works grant money for reconstruction of Ivyhill Road.

SCIP Delshire Fund – The Township received Ohio Public Works grant money for reconstruction of Delshire Road.

SCIP Rentz Fund – The Township received Ohio Public Works grant money for reconstruction of Rentz Place.

SCIP Robben Fund – The Township received Ohio Public Works grant money for reconstruction of Robben Lane.

5. Fiduciary Funds (Expendable Trust Fund)

This fund is used to account for resources restricted by a legally binding trust agreement. The Township had the following expendable trust fund:

Land Conservancy Trust Fund – The Township receives donations and interest earned on investments for construction and maintenance of Township parks.

**DELHI TOWNSHIP
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

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

A summary of 2002 and 2001 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

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

G. Accumulated Leave

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

**DELHI TOWNSHIP
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2002	2001
Demand deposits	\$19,977	\$68,525
Certificates of deposit	11,000	411,000
Total deposits	30,977	479,525
U.S. Treasury Notes	3,152,732	999,361
STAR Ohio	296,485	1,269,720
Money Market Investments	27,624	68,207
US Treasury Bonds	5,509,618	8,979,681
Total investments	8,986,459	11,316,969
Total deposits and investments	\$9,017,436	\$11,796,494

At December 31, 2002, the Township did not hold equity securities. Such securities are not eligible investments for the Township under Ohio law.

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

Investments: Federal Agency Securities and Money Market Investments are held in book-entry form by the Federal Reserve, in the name of the Township's financial institution. The financial institution maintains records identifying the Township as owner of these securities.

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,641,113	\$3,248,021	\$606,908
Special Revenue	8,731,767	8,940,976	209,209
Debt Service	670,643	670,643	0
Capital Projects	2,770,025	1,240,862	(1,529,163)
Fiduciary	0	2,521	2,521
Total	\$14,813,548	\$14,103,023	(\$710,525)

**DELHI TOWNSHIP
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,313,992	\$2,954,424	\$359,568
Special Revenue	10,848,788	10,164,025	684,763
Debt Service	682,704	682,704	0
Capital Projects	4,612,557	4,085,286	527,271
Fiduciary	5,050	5,000	50
Total	\$19,463,091	\$17,891,439	\$1,571,652

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,516,779	\$2,676,050	\$159,271
Special Revenue	9,416,541	9,062,237	(354,304)
Debt Service	8,763,670	8,775,732	12,062
Capital Projects	4,120,000	4,543,800	423,800
Fiduciary	0	67	67
Total	\$24,816,990	\$25,057,886	\$240,896

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$5,262,476	\$3,357,484	\$1,904,992
Special Revenue	11,154,159	9,216,467	1,937,692
Debt Service	8,763,671	8,763,671	0
Capital Projects	8,911,952	7,285,218	1,626,734
Fiduciary	50	0	50
Total	\$34,092,308	\$28,622,840	\$5,469,468

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

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

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

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

**DELHI TOWNSHIP
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

5. DEBT

Debt outstanding at December 31, 2002 was as follows:

	Principal	Interest Rate
General Obligation Notes - 1996	\$26,250	6.50%
General Obligation Bonds	8,175,000	5%
Total	\$8,201,250	

The general obligation bonds were issued to finance the construction of a new firehouse and related equipment and the renovation of an existing firehouse. The bonds are collateralized solely by the Township's taxing authority.

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

	General Obligation Bonds	General Obligation Notes
Year ending December 31:		
2003	\$654,990	\$14,831
2004	657,040	13,978
2005	657,895	
2006	657,815	
2007 – 2011	3,284,505	
2012 – 2016	3,283,795	
2017 – 2021	3,279,750	
Total	\$12,475,790	\$28,809

6. RETIREMENT SYSTEMS

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

Contribution rates are also prescribed by the Ohio Revised Code. For 2002 and 2001, members of OP&F participants contributed 10% of their wages. The Township contributed an amount equal to 24% of their wages to OP&F. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001. The Township has paid all contributions required through December 31, 2002.

**DELHI TOWNSHIP
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

7. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

The Township also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

8. CONTINGENT LIABILITIES

The Township is plaintiff in one lawsuit. Although the outcome of this suit is not presently determinable, management believes that the resolution of these matters will not materially adversely affect the Township's financial condition.

9. SUBSEQUENT EVENTS

The Township authorized significant contracts for the reconstruction of Bonita Drive, Mardon/Lobob Drives, and Alomar-Hibernia Drive. The Township acknowledged the receipt of a Community Development and Building Grant in the amount of \$240,000 and significant FEMA grant money for the Glenroy/Schroer Mitigation Projects.

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**Auditor of State
Betty Montgomery**

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

Delhi Township
Hamilton County
934 Neeb Road
Cincinnati, Ohio 45233

To the Board of Trustees:

We have audited the accompanying financial statements of Delhi Township, Hamilton County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated October 10, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated October 10, 2003.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated October 10, 2003.

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

October 10, 2003



**Auditor of State
Betty Montgomery**

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DELHI TOWNSHIP

HAMILTON 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
NOVEMBER 6, 2003**