



**Auditor of State
Betty Montgomery**

VILLAGE OF HOPEDALE
HARRISON COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Village of Hopedale
Harrison County
P.O. Box 476
105 East Main Street
Hopedale, Ohio 43976

To the Village Council:

We have audited the accompanying financial statements of the Village of Hopedale, Harrison County, Ohio, (the Village) as of and for the year ended December 31, 2003. 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 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.

The Village's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Village because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio Governments.

We believe that our audit provides 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 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 Village of Hopedale, Harrison County, Ohio, as of December 31, 2003, and its combined cash receipts, disbursements, and reserves for encumbrances 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 29, 2004 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 audit.

Village of Hopedale
Harrison County
Independent Accountants' Report
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This report is intended solely for the information and use of the audit committee, management, Village Council, 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.

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

Betty Montgomery
Auditor of State

June 29, 2004

**VILLAGE OF HOPEDALE
HARRISON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts:					
Property Tax and Other Local Taxes	\$27,980	\$4,869			\$32,849
Municipal Income Tax	92,882				92,882
Special Assessments			\$16,685		16,685
Intergovernmental Receipts	36,560	56,608			93,168
Fines, Licenses, and Permits	5,016				5,016
Earnings on Investments	1,352	12			1,364
Miscellaneous	1,574				1,574
Total Cash Receipts	165,364	61,489	16,685		243,538
Cash Disbursements:					
Current:					
Security of Persons and Property	18,926				18,926
Public Health Services	694				694
Leisure Time Activities	17,000				17,000
Transportation	53,324	32,324			85,648
General Government	60,711				60,711
Debt Service:					
Principal Payments			17,818		17,818
Interest Payments			3,178		3,178
Total Cash Disbursements	150,655	32,324	20,996		203,975
Total Receipts Over/(Under) Disbursements	14,709	29,165	(4,311)		39,563
Other Financing Receipts and (Disbursements):					
Transfers-In			550		550
Transfers-Out	(550)				(550)
Total Other Financing Receipts/(Disbursements)	(550)		550		
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	14,159	29,165	(3,761)		39,563
Fund Cash Balances, January 1	93,505	11,293	24,644	\$31	129,473
Fund Cash Balances, December 31	\$107,664	\$40,458	\$20,883	\$31	\$169,036
Reserves for Encumbrances, December 31	\$823	\$248			\$1,071

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

**VILLAGE OF HOPEDALE
HARRISON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL PROPRIETARY
AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	
Operating Cash Receipts:			
Charges for Services	\$264,479	\$260	\$264,739
Earnings on Investments		2	2
Miscellaneous	349		349
	<hr/>	<hr/>	<hr/>
Total Operating Cash Receipts	264,828	262	265,090
Operating Cash Disbursements:			
Personal Services	89,666		89,666
Fringe Benefits	35,334		35,334
Contractual Services	38,610		38,610
Supplies and Materials	42,642		42,642
Other	1,545		1,545
Capital Outlay	20,723		20,723
	<hr/>	<hr/>	<hr/>
Total Operating Cash Disbursements	228,520		228,520
Operating Income/(Loss)	<hr/>	<hr/>	<hr/>
	36,308	262	36,570
Non-Operating Cash Receipts:			
Intergovernmental Receipts	101		101
Proceeds from Notes and Bonds	7,850		7,850
	<hr/>	<hr/>	<hr/>
Total Non-Operating Cash Receipts	7,951		7,951
Non-Operating Cash Disbursements:			
Debt Service:			
Redemption of Principal	3,787		3,787
Interest and Other Fiscal Charges	10,746		10,746
	<hr/>	<hr/>	<hr/>
Total Non-Operating Cash Disbursements	14,533		14,533
Net Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	29,726	262	29,988
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	109,395	247	109,642
Fund Cash Balances, December 31	<u>\$139,121</u>	<u>\$509</u>	<u>\$139,630</u>
Reserve for Encumbrances, December 31	<hr/>	<hr/>	<hr/>
	<u>\$1,496</u>	<u></u>	<u>\$1,496</u>

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

**VILLAGE OF HOPEDALE
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Hopedale, Harrison 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 including water and sewer utilities, park operations (leisure time activities), street repair and maintenance, and police protection. The Village contracts with Hopedale Volunteer Fire Department to provide fire protection.

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. 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 Fund

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 Fund:

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

3. Debt Service Fund

These funds are used to accumulate resources for the payment of bonds and note indebtedness. The Village had the following significant Debt Service Fund:

Ohio Water Development Authority Fund – This fund is used to accumulate funds and make payments on the Ohio Water Development Authority loan. The loan was obtained to upgrade the water and sewer plant.

**VILLAGE OF HOPEDALE
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Village had the following significant Capital Project Fund:

Community Development Block Grant Storage Tank Fund - This fund has received proceeds from grants, which were used to construct a new storage tank.

5. 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 Funds:

Water Operating Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

Sewer Operating Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

6. Fiduciary Funds (Trust Funds)

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

Tri-Centennial Trust Fund – This fund is classified as a non-expendable trust fund which receives interest. The Trust balance will be held until the year 2076 when the time capsule is opened.

D. 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 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.

VILLAGE OF HOPEDALE
HARRISON COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2003 budgetary activity appears in Note 3.

E. 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.

F. 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 Village's basis of accounting.

2. EQUITY IN POOLED CASH

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

	2003
Demand deposits	<u>\$308,666</u>

Deposits: Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Village.

3. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2003 follows:

**VILLAGE OF HOPEDALE
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$151,020	\$165,364	\$14,344
Special Revenue	33,500	61,489	27,989
Debt Service		17,235	17,235
Capital Projects			
Enterprise	132,863	272,779	139,916
Fiduciary		262	262
Total	\$317,383	\$517,129	\$199,746

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$323,010	\$152,028	\$170,982
Special Revenue	37,254	32,572	4,682
Debt Service	25,000	20,996	4,004
Capital Projects	550,000		550,000
Enterprise	328,900	244,549	84,351
Fiduciary	10		10
Total	\$1,264,174	\$450,145	\$814,029

Contrary to Ohio Revised Code 5705.41(D), the Village did not certify or record the amount against the applicable appropriation accounts for all tested expenditures.

4. 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.

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.

5. LOCAL INCOME TAX

The Village levies a municipal income tax of 1% percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

**VILLAGE OF HOPEDALE
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003
(Continued)**

5. LOCAL INCOME TAX – (Continued)

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

6. DEBT

Debt outstanding at December 31, 2003 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$136,506	2.00%
Water/Sewer Truck Note	6,364	2.12%
Sanitary Sewer System Mortgage Revenue Bonds	216,300	4.88%
Total	\$359,170	

The Ohio Water Development Authority (OWDA) loan relates to a water and sewer plant expansion project that was mandated by the Ohio Environmental Protection Agency. The OWDA disbursed \$376,352 in loans to the Village for this project. The loans will be repaid in semiannual installments of \$9,893.53, including interest, over 25 years. The loan is collateralized by sewer receipts and a special tax assessment. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Water/Sewer Truck Note was issued to purchase a truck for the Village's Water and Sewer Department. The original note was issued May 29, 2003 in the amount of \$7,850 at a 2.12% interest rate. The note will be repaid in monthly payments of \$225.26 for 36 months. The note is renewed annually in the amount of the outstanding principal balance. The note is collateralized by the truck.

The Sanitary Sewer System Mortgage Revenue Bonds were issued to the Village through USDA Rural Development to pay for the sanitary sewer extension project. The original amount of the debt was \$225,000 plus interest at 4.875%. The debt will be repaid in annual installments over 40 years. The loan is collateralized by sewer revenues.

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

	OWDA Loan	Water/Sewer Truck Note	Mortgage Revenue Bonds
Year ending December 31:			
2004	\$19,787	\$2,703	\$13,045
2005	19,787	2,703	13,023
2006	19,787	1,131	12,996
2007	19,787		12,964
2008	19,787		12,928
2009 - 2013	49,468		65,024
2014 - 2018			65,012
2019 - 2023			65,152
2024 - 2028			64,908
2029 - 2033			64,985
2034 - 2038			65,026
Total	\$148,403	\$6,537	\$455,063

**VILLAGE OF HOPEDALE
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003
(Continued)**

7. RETIREMENT SYSTEM

All employees 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 2003 PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 2003.

8. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

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

The Village maintains health insurance, dental, and vision for all full-time employees through a private sector.



**Auditor of State
Betty Montgomery**

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

Village of Hopedale
Harrison County
P.O. Box 476
105 East Main Street
Hopedale, Ohio 43976

To the Village Council:

We have audited the accompanying financial statements of the Village of Hopedale, Harrison County, (the Village) as of and for the year ended December 31, 2003, and have issued our report thereon dated June 29, 2004 wherein we noted that the Village's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Village because the Auditor of State designed, developed, implemented, and, as required, operates UAN. 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 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 audit 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 item number 2003-001 and 2003-002. We also noted immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 29, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, 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 29, 2004.

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Village of Hopedale
Harrison County
Independent Accountants' Report on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

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

June 29, 2004

**VILLAGE OF HOPEDALE
HARRISON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2003**

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

FINDING NUMBER 2003-001

Ohio Revised Code § 5705.39 prohibits a political subdivision from making a fund appropriation in excess of the total estimated resources available for expenditure from that fund as certified by the budget commission on the Amended Official Certificates of Estimated Resources.

In 2003, appropriations exceeded estimated resources in the following funds:

Fund	Estimated Resources	Appropriations	Variance
General	\$243,415	\$321,900	(\$78,485)
State Highway	2,741	4,000	(1,259)
Street Tractor	451	3,549	(3,098)
Issue II – Rural Development – Sewer	0	550,000	(550,000)
Sewer	35,648	118,000	(82,352)
Water Replacement	1,754	23,000	(21,246)
Water Reserve	1,534	16,000	(14,466)

The Village should base annual appropriations on Total Available Estimated Resources. If amendments are necessary during the year then an amended certificate should be obtained.

FINDING NUMBER 2003-002

Ohio Revised Code §5705.41 (D) states, in part, that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation or, in the case of a continuing contract to be performed in whole or in part in an ensuing fiscal year, the amount required to meet the obligation in the fiscal year in which the contract is made, has been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every such contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon. This section also provides two "exceptions" to the above requirement:

- 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 contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the board may authorize the issuance of a warrant 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 \$1,000 (\$3,000 after April 7, 2003), the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of Council, if such expenditure is otherwise valid.

The Village did not certify or record the amount against the applicable appropriation accounts for 33% of the tested expenditures. The Village did not utilize the certification exceptions described above for those expenditures lacking prior or simultaneous certification.

Failure to certify the availability of funds and encumber appropriations could result in overspending and negative cash balances. The Village should obtain approved purchase orders which include the fiscal officer's certification that the amount required to meet the obligation has been lawfully appropriated and authorized prior to making the commitment.



**Auditor of State
Betty Montgomery**

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Columbus, Ohio 43216-1140

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VILLAGE OF HOPEDALE

HARRISON 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 9, 2004**