



**Auditor of State
Betty Montgomery**

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report.....	1
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.....	3
Notes to the Financial Statements	5
Schedule of Federal Awards Expenditures.....	9
Notes to the Schedule of Federal Awards Expenditures	10
Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	11
Independent Accountants' Report on Compliance with Requirements Applicable to Major Federal Programs and Internal Control Over Compliance in Accordance with <i>OMB Circular A-133</i>	13
Schedule of Findings	15

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Lucas County Regional Combined Health District
635 N. Erie Street
Toledo, OH 43624-1317

To Members of the Board:

We have audited the accompanying financial statement of Lucas County Regional Combined Health District (the District) as of and for the year ended December 31, 2002. This financial statement is the responsibility of the District's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial 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 District 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 statement referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the District as of December 31, 2002, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

As more fully described in Note 7 to the financial statements, restatements were made for a change in the classification of funds and to include agency funds.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2003, on our consideration of the District'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.

The accompanying federal awards expenditures schedule is presented for additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. We subjected this information to the auditing procedures applied in the audit of the financial statements. In our opinion, it is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, the Board, 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.

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

Betty Montgomery
Auditor of State

July 29, 2003

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

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

	Governmental Fund Types		Fiduciary Funds	Totals (Memorandum Only)
	General	Special Revenue	Agency	
Cash Receipts:				
Intergovernmental	\$ 221,353	\$ 3,665,852		\$ 3,887,205
Licenses and Permits	83,992	993,537	\$ 150,850	1,228,379
Charges for Services	1,504,577	90,646	242,766	1,837,989
Contractual services	3,134,204	480		3,134,684
Other receipts	6,217	40,215	1,000	47,432
Total Cash Receipts	<u>4,950,343</u>	<u>4,790,730</u>	<u>394,616</u>	<u>10,135,689</u>
Cash Disbursements:				
Salaries	2,784,728	2,066,599		4,851,327
Supplies	65,246	50,022		115,268
Drugs and Chemicals	490,542	96,946		587,488
Office Equipment	24,052	49,058		73,110
Equipment Lease	24,289	2,729		27,018
Contract Services	145,126	1,128,588		1,273,714
Contract Utilities	92,259			92,259
Contract Services Temp	42,010	43,567		85,577
Travel	66,739	52,599		119,338
Distribution to State of Ohio			324,213	324,213
Advertising and printing	2,878	10,244		13,122
Other Telephone	74,077	12,662		86,739
FICA	29,088	24,980		54,068
Worker's compensation	4,647	3,941		8,588
Public Employee's Retirement	368,322	273,744		642,066
Liability Insurance	52,587	326,940		379,527
Insurance	446,311			446,311
Other	117,139	92,870		210,009
Total Cash Disbursements	<u>4,830,040</u>	<u>4,235,489</u>	<u>324,213</u>	<u>9,389,742</u>
Total Cash Receipts Over Cash Disbursements	<u>120,303</u>	<u>555,241</u>	<u>70,403</u>	<u>745,947</u>
Other Financing Receipts:				
Other Sources	43,958			43,958
Total Other Financing Receipts	<u>43,958</u>			<u>43,958</u>
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements	164,261	555,241	70,403	789,905
Fund Cash Balances January 1	(7,769)	511,573	25,692	529,496
Fund Cash Balances, December 31	<u>\$ 156,492</u>	<u>\$ 1,066,814</u>	<u>\$ 96,095</u>	<u>\$ 1,319,401</u>
Reserves for Encumbrances, December 31	<u>\$ 137,576</u>	<u>\$ 221,537</u>	<u>\$ -</u>	<u>\$ 359,113</u>

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

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LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Lucas County Regional Combined Health District (the District) 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 District is directed by an eleven-member Advisory Council made up of the following:

- Four members to be appointed by the Lucas County General Health District Advisory Council;
- Four members to be appointed by the Mayor of the City of Toledo.
- One member to be appointed by the Mayor of the City of Maumee.
- One member to be appointed by the Mayor of the City of Oregon.
- One member to be appointed by the Mayor of the City of Sylvania.

The District is established under Ohio Revised Code § 3709.07, and each member serves a four year term. The Lucas County Auditor is the fiscal agent responsible for fiscal control of the District's funds and financial report preparation. The District provides services for licensing of mobile homes; campgrounds; swimming pools; food services and vending machines; water wells and sewage permits; public health and home health services; Women, Infants, and Children's Grant Program; Children Family Health Service Grant Program; Sixty Plus Nursing Assessment Program; school health nursing services; nutrition services; and ambulatory care services.

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

B. Basis of Accounting

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

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

C. Cash

As required by Ohio Revised Code, the County Treasurer is custodian for the District's cash. The District's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

D. Fund Accounting

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

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

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

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those restricted by law or contract.

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 District had the following significant Special Revenue Funds:

Women, Infants and Children (WIC) Fund - This is a Federal grant fund used to account for the Special Supplemental Nutrition Program, and referrals to health care for low-income persons during critical periods of growth and development.

Children and Family Health Services Fund - This is a Federal grant fund used to provide health services for low-income persons during critical periods of growth and development.

Food Establishment Fund - This fund receives money for food establishment licenses and permits.

3. Fiduciary Funds

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the District is acting in an agency capacity. The District had the following significant Fiduciary Fund:

State Remittance Fund - This fund receives money for the state portion of fee collections.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure and amendments thereto. 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.

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

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

3. Encumbrances

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

A summary of 2002 budgetary activity appears in Note 2.

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 District's basis of accounting.

2. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2002 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 5,669,524	\$ 4,994,301	\$ (675,223)
Special Revenue	5,986,887	4,790,730	(1,196,157)
Total	\$ 11,656,411	\$ 9,785,031	\$ (1,871,380)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 5,136,661	\$ 4,967,616	\$ 169,045
Special Revenue	4,461,478	4,457,026	4,452
Total	\$ 9,598,139	\$ 9,424,642	\$ 173,497

3. INTERGOVERNMENTAL FUNDING

The County apportions the excess of the District's appropriations over other estimated receipts among the townships and municipalities composing the District, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the District. These amounts are included in contract services on the financial statements.

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

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

4. RETIREMENT SYSTEM

The District's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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 2002, OPERS members contributed 8.5 percent of their gross salaries. The District contributed an amount equal to 13.55 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2002.

5. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

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

The District also provides health insurance and dental and vision coverage to full-time employees through Lucas County by use of a private carrier.

6. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material

7. RESTATEMENT OF PRIOR YEAR FUND BALANCE

To provide a more accurate representation of fund classifications, the District reclassified the following funds: Fund 733 – Mayor Community Health and Fund 746 – Ambulatory from Special Revenue Fund Type to General fund. The District previously did not report Fiduciary fund activity on their financial statements. These changes had the following effect on the fund balance as it was previously reported as of December 31, 2001.

	Special		
	General Fund	Revenue Fund	Fiduciary Fund
Fund Balance as Previously Reported	\$ 34,906	\$ 468,898	\$ -
Restatement of Special Revenue Funds	(42,675)	42,675	-
Restatement of Agency Funds	-	-	25,692
Restatement January 1, 2002	\$ (7,769)	\$ 511,573	\$ 25,692

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDING DECEMBER 31, 2002**

FEDERAL GRANTOR		Federal	
<i>Pass-Through Grantor</i>	Pass Through	CFDA	Federal
<u>Program Title/Fund Number Location</u>	<u>Entity Number</u>	<u>Number</u>	<u>Disbursements</u>
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed Through the Ohio Department of Health</i>			
Special Supplemental Nutrition Program for Women, Infants and Children (724)	48-1-03-F-CL-389	10.557	\$ 1,333,949
Total United States Department of Agriculture			<u>1,333,949</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)			
<i>Passed Through the Ohio Department of Health</i>			
Project Grants and Cooperative Agreement for Tuberculosis Control Program (722)	48-1-03-P-CK-392	93.116	53,127
Immunization Grants (705)	48-1-03-P-AZ-392	93.268	204,113
HIV Care Formula Grants (738)	48-1-03-F-BV-392	93.917	36,275
HIV Prevention Activities Health Department Based (737)	48-1-03-P-AS-392	93.940	394,582
Preventative Health and Health Services Block Grant (707)	48-1-03-P-BI-387 48-1-03-P-BP-387 48-1-03-P-BN-387	93.991	98,053
Maternal and Child Health Services Block Grant (714 & 716) to the States (714 & 716)	48-1-03-F-AJ-320 48-1-03-F-AI-320	93.994	554,780
Preventative Health Services Sexually Transmitted Diseases Control Grant (719)	48-1-03-P-BX-392	93.977	<u>15,271</u>
Total Ohio Department of Health			1,356,201
<i>Passed Through the Ohio Department of Aging</i>			
<i>Passed Through the Area Office on Aging of Northwest Ohio, Inc.</i>			
Special Programs for the Aging Title III, Part D -Disease Prevention and Health Promotion Services (145)	n/a	93.043	<u>41,832</u>
Total Ohio Department of Aging			<u>41,832</u>
Total United States Department of Health and Human Services			<u>1,398,033</u>
TOTAL - FEDERAL ASSISTANCE			<u>\$ 2,731,982</u>

The accompanying notes are an integral part of this schedule.

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT
NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2002

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the District's federal award programs. The schedule has been prepared on the basis of accounting as described in Note 1 of the financial statements.

NOTE B - MATCHING REQUIREMENTS

Certain Federal programs require the District contribute non-Federal funds (matching funds) to support the Federally-funded programs. The District has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.



Auditor of State Betty Montgomery

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

Lucas County Regional Combined Health District
635 N. Erie Street
Toledo, OH 43624-1317

To Members of the Board:

We have audited the accompanying financial statement of the Lucas County Regional Combined Health District (the District) as of and for the year ended December 31, 2002, and have issued our report thereon dated July 29, 2003. We conducted our audit in accordance with auditing standards generally accepted by 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 District'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated July 29, 2003.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the District'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 District in a separate letter dated July 29, 2003.

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This report is intended solely for the information and use of the audit committee, management, the Board, federal awarding agencies, and pass-through entities, 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

July 29, 2003



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Lucas County Regional Combined Health District
635 N. Erie Street
Toledo, OH 43624-1317

To Members of the Board:

Compliance

We have audited the compliance of Lucas County Regional Combined Health District (the District) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002. We noted certain instances of noncompliance that do not require inclusion in this report that we have reported to the management of the District in a separate letter dated July 29, 2003.

Internal Control over Compliance

The management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses. We noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the Board in a separate letter dated July 29, 2003.

This report is intended solely for the information and use of the audit committee, management, the Board, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Betty Montgomery
Auditor of State

July 29, 2003

LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Special Supplemental Food Program for Women, Infants, and Children CFDA #10.557 Maternal and Child Health Services Block Grant CFDA #93.994
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.



**Auditor of State
Betty Montgomery**

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LUCAS COUNTY REGIONAL COMBINED HEALTH DISTRICT

LUCAS 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
SEPTEMBER 18, 2003**