

***MIFFLIN TOWNSHIP
RICHLAND COUNTY, OHIO***

AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2003

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Government Consultants



**Auditor of State
Betty Montgomery**

Board of Trustees
Mifflin Township
2326 Park Avenue East
Mansfield, Ohio 44903

We have reviewed the *Report of Independent Accountants* of the Mifflin Township, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2003 through December 31, 2003. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Mifflin Township is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

March 1, 2006

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**MIFFLIN TOWNSHIP
RICHLAND COUNTY
For the Year Ending December 31, 2003**

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

REPORT OF INDEPENDENT ACCOUNTANTS

To the Board of Trustees
Mifflin Township
Richland County, Ohio

We have audited the accompanying financial statements of Mifflin Township, Richland County, Ohio (the Township), as of and for the year ended December 31, 2003, as listed in the table of contents. 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 a 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 cash, investments and fund cash balances and reserve for encumbrances as of December 31, 2003, and its combined statements of cash receipts, disbursements, and changes in fund cash balances for the year then ended in conformity with the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated August 1, 2005 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, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. 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 management 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.

Charles E. Harris & Associates, Inc.

August 1, 2005

MIFFLIN TOWNSHIP
 RICHLAND COUNTY, OHIO
 COMBINED STATEMENT OF CASH, INVESTMENTS AND
 FUND CASH BALANCES - ALL FUND TYPES
 December 31, 2003

	2003 Balances
Cash and Cash Equivalents	786,747
	\$ 786,747

Cash Balances by Fund Class

Governmental Fund Types:

General Fund	159,661
Special Revenue Funds	603,050
Debt Service Funds	2,202
Capital Projects	20,939

Fiduciary Fund Type:

Non-Expendable Trust	895
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Totals	\$ 786,747
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See accompanying Notes to the Financial Statements.

MIFFLIN TOWNSHIP
 RICHLAND COUNTY
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES -
 ALL GOVERNMENTAL FUND TYPES AND NON-EXPENDABLE TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2003

	Governmental Fund Types				Fiduciary Fund Type	(Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Non - Expendable Trust	Total
Receipts:						
Property Taxes and Other Local Taxes	\$ 81,461	\$ 656,809	-	-	-	\$ 738,270
Special Assessments	-	-	-	\$ 9,038	-	9,038
Charges for Services	-	99,479	-	-	-	99,479
Intergovernmental	51,536	353,114	-	-	-	404,650
Fines, Licenses and Permits	1,590	-	-	-	-	1,590
Interest	3,706	233	-	-	\$ 3	3,942
Other	18	20,134	-	-	-	20,152
Total Receipts	138,311	1,129,769	-	9,038	3	1,277,121
Disbursements:						
General Government	217,498	-	-	-	-	217,498
Public Safety	-	550,306	-	-	-	550,306
Public Works	30,295	460,689	-	-	-	490,984
Capital Outlay	-	14,995	-	8,252	-	23,247
Debt Service - Principal	-	62,264	-	-	-	62,264
Debt Service - Interest	-	11,184	-	-	-	11,184
Total Disbursements	247,793	1,099,438	-	8,252	-	1,355,483
Receipts over(under) disbursements	(109,482)	30,331	-	786	3	(78,362)
Other Financing Sources (Uses)						
Other Financing uses	13,996	-	-	-	-	13,996
Total Other Financing Sources (Uses)	13,996	-	-	-	-	13,996
Total Receipts and Other Financing Sources Over (Under) Disbursements and Other Financing Uses	(95,486)	30,331	-	786	3	(64,366)
Fund Balance 1/1/2003	255,147	572,719	\$ 2,202	20,153	892	851,113
Fund Balance 12/31/2003	<u>\$ 159,661</u>	<u>\$ 603,050</u>	<u>\$ 2,202</u>	<u>\$ 20,939</u>	<u>\$ 895</u>	<u>\$ 786,747</u>
Reserves for Encumbrances, December 31	1,000	\$ 17,800	-	-	-	\$ 18,800

See accompanying Notes to the Financial Statements.

MIFFLIN TOWNSHIP
RICHLAND COUNTY, OHIO
Notes to the Financial Statements
For the Year Ended December 31, 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

Mifflin Township, (the Township) is a body corporate and politic established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by three publicly-elected, Trustees. The Township provides general governmental services, street maintenance and cemetery services.

The Township's management believes these financial statements included in this report represent all of the funds of the Township over which the Township has the ability to exercise direct operating control.

B. BASIS OF ACCOUNTING

The Township prepares its financial statements following the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis 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.)

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

C. CASH

Investments are included in the fund cash balances. Accordingly, purchase of investments, are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

D. FUND ACCOUNTING

The Township maintains its accounting records in accordance with the principles of "Fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, and accounting entity, which stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

MIFFLIN TOWNSHIP
RICHLAND COUNTY, OHIO
Notes to the Financial Statements
For the Year Ended December 31, 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Governmental Fund Types:

General Fund: The general operating fund of the Township. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

Special Revenue Funds: These funds are used to account for proceeds from special sources (other than from trusts or for capital projects) that are restricted to expenditures for specific purposes. Special revenue funds are as follows:

- Motor Vehicle License Tax
- Gasoline Tax
- Road And Bridge Fund
- Fire District
- Road District
- State Fire/Grant
- Permissive Sales Tax
- Ambulance EMS

Debt Service Fund: This fund is used to account for proceeds restricted to debt service principal and interest.

Capital Projects: This fund is used to account for resources to be used for the acquisition or construction of capital assets. The Township has the following significant Capital Projects Funds:

- Lighting Assessment Fund
- Sylvan Drive Improvement Bond Fund

Fiduciary Fund Type:

This fund is used to account for resources held by the Township in a trustee capacity or agent for individuals or private organizations. The Township has the following fiduciary fund:

- Cemetery Bequest Fund, a Non-Expendable Trust fund

MIFFLIN TOWNSHIP
RICHLAND COUNTY, OHIO
Notes to the Financial Statements
For the Year Ended December 31, 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

E. BUDGETARY PROCESS

A budget of estimated cash receipts and disbursements is prepared by the Clerk, approved by the Board of Trustees, and submitted to the county auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

1. Estimated Resources

The county auditor calculates the estimated revenues available to the Township. He prepares a certificate of estimated resources based upon this calculation and upon the other financial information supplied in the budget sent by the Township. The certificate is approved by the county budget commission and sent to the Township Clerk by September 1.

Prior to December 31, the Township must revise its budget so that the total budgeted expenditures for a fund will not exceed the amount of stated in the certificate of estimated resources. The revised budget serves as the basis for the annual appropriation measure.

On or about January 1, the Clerk sends the county auditor a certificate to which includes the actual unencumbered balances from the preceding year. The county auditor prepares an amended certificate, submits it to the county budget commission for approval. This amended certificate may be further amended during the year if projected increases or the Clerk identifies decreases in revenue. The amounts reported in Note 4 reflect the amounts in the final amended certificates issued during 2003.

Budget receipts, as shown in the accompanying financial statements, do not include the unencumbered fund balances as of January 1, 2003. However, those fund balances are available for appropriation.

2. Appropriations

A temporary appropriation measure to control cash expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation measure must be passed by March 31 of each year for the period January 1 to December 31. The appropriation measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources.

MIFFLIN TOWNSHIP
RICHLAND COUNTY, OHIO
Notes to the Financial Statements
For the Year Ended December 31, 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

E. BUDGETARY PROCESS – (Continued)

3. Encumbrances

The Township is required to use the encumbrance method of accounting by virtue of Ohio law. Under this system, purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The sum of expenditures and encumbrances may not exceed appropriated totals at any level of budgetary control. The legal level of control is the fund level.

Unencumbered appropriations lapse at year-end. Encumbered appropriations are carried forward to the succeeding fiscal year without being re-appropriated.

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. 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.

2. EQUITY IN POOLED CASH AND CASH EQUIVALENTS

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

	<u>2003</u>
Demand deposits	\$ 86,320
Repurchase agreement	<u>700,427</u>
Total Deposits and Investments	<u>\$ 786,747</u>

MIFFLIN TOWNSHIP
RICHLAND COUNTY, OHIO
Notes to the Financial Statements
For the Year Ended December 31, 2003

2. EQUITY IN POOLED CASH AND CASH EQUIVALENTS – (continued)

Deposits are insured by the Federal Deposit Insurance Corporation. Deposits in excess of \$100,000 are collateralized.

The Township's financial institution transfers securities to the Township's agent to collateralize repurchase agreements. The securities are not in the Township's name.

3. PROPERTY TAX

Real property taxes are levied on assessed values, which equal 35% of appraised value. The county auditor reappraises all real property every six years with a triennial update. The last update was completed for tax year 2001.

Real property taxes become a lien on all non-exempt real property located in the county on January 1. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31 with the remainder payable by June 20 of the following year. Under certain circumstances, state statute permits later payment dates to be established.

The State Board of Tax Equalization adjusts the tax rates for inflation. Real property owners' tax bills are further reduced by homestead and rollback deductions when applicable. The amount of these homestead and rollback reductions is reimbursed to the Township by the State of Ohio. The amounts reimbursed by the State of Ohio are reflected in the accompanying financial statements as Intergovernmental Receipts.

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

The property owners, who must file a list of such property to the County by each April 30, assess tangible personal property tax.

The Richland County Treasurer collects property tax on behalf of all taxing Townships within the county. The Richland County Auditor periodically remits to the taxing Township their portions of the taxes collected.

MIFFLIN TOWNSHIP
RICHLAND COUNTY, OHIO
Notes to the Financial Statements
For the Year Ended December 31, 2003

4. BUDGETARY

Budgetary activity for all major funds for the year ended December 31, 2003 follows:

<u>2003 Budgeted vs Actual Receipts</u>			
<u>Fund</u>	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
	<u>Receipts</u>	<u>Receipts</u>	
General Fund	\$ 207,840	\$ 152,307	\$ (55,533)
Special Revenue	1,045,401	1,129,769	84,368
Capital Projects	16,000	9,038	(6,962)
Non-expendable Trust	10	3	(7)

<u>2003 Budgeted vs Actual Budgetary Basis Expenditures</u>			
<u>Fund</u>	<u>Appropriation</u>	<u>Budgetary</u>	<u>Variance</u>
	<u>Authority</u>	<u>Expenditures</u>	
General Fund	\$ 398,571	\$ 248,793	\$ 149,778
Special Revenue	1,244,400	1,117,238	127,162
Capital Projects	10,800	8,252	2,570
Non-expendable Trust	300	-0-	300

5. RETIREMENT SYSTEMS

The Township's certified Fire Fighters belong to the Ohio Police and Fire Pension (OP&F). Other employees belong to the Ohio Public Employment Employees Retirement System (OPERS). OP&F and OPERS 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.

The Ohio Revised Code provides statutory authority for employee and employer contributions. OP&F participants contributed 10% of their wages. The Township contributed an amount equal to 24% of their wages. OPERS participants contributed 8.5% of their wages. The Township contributed an amount equal to 13.55% of their wages. The Township has paid all contributions required through December 31, 2003.

5. DEBT

Debt outstanding as of December 31, 2003 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Fire Truck Lease Purchase	\$155,264	4.84%
Loader-Tractor	<u>20,869</u>	5.00%
Total	<u>\$176,133</u>	

**MIFFLIN TOWNSHIP
 RICHLAND COUNTY, OHIO
 Notes to the Financial Statements
 For the Year Ended December 31, 2003**

5. DEBT –(Continued)

The fire truck lease purchase agreement was entered into in 2002 for the purpose of obtaining a fire truck. The lease will be paid in annual installments over 6 years beginning in 2003.

The loader tractor lease purchase agreement was entered into in 2000 for the purchase of obtaining a loader tractor. The lease is collateralized by a security interest in the tractor loader. This lease will be paid in annual installments over 5 years beginning in 2000.

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

	<u>Fire Truck Lease Purchase</u>	<u>Loader-Tractor Lease Purchase</u>
Year ending December 31:		
2004	\$ 35,704	\$ 21,581
2005	35,704	0
2006	35,704	0
2007	35,704	0
2008	<u>35,704</u>	<u>0</u>
Total	<u>\$178,520</u>	<u>\$ 21,581</u>

6. RISK MANAGEMENT

The Township belongs to the Ohio Government Risk Management Plan (the “Plan”), an unincorporated non-profit association with over 600 governmental members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, error and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member’s needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the members deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are responsible for their self-retention (deductible) amounts, which vary from member to member.

7. SUBSEQUENT EVENTS/PENDING LITIGATION

Management believes there are no pending claims or lawsuits.

Charles E. Harris & Associates, Inc.
Certified Public Accountants

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INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Board of Trustees
Mifflin Township
Mansfield, Ohio

We have audited the financial statements of the Mifflin Township, Richland County, Ohio (Township) as of and for the year ended December 31, 2003, and have issued our report thereon dated August 1, 2005, wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Controls 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 an opinion on the internal control over financial reporting. However we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. 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 Mifflin Township, Richland County, Ohio's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items MTRC-2003-001 thru MTRC-2003-002.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level risk that misstatements caused by error or fraud 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 that are also considered to be material weaknesses. However, we believe neither of the reportable conditions described above are material weaknesses.

Compliance and Other Matters

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, grant agreements and other matters, 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 or other matters that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we reported to management of the Township in a separate letter dated August 1, 2005.

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.

Charles E. Harris and Associates, Inc.

August 1, 2005

MIFFLIN TOWNSHIP
RICHLAND COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2003

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

REPORTABLE CONDITIONS

FINDING NUMBER 2003-MTRC-001

The Township has delegated the collection of revenues for ambulance services, which is a significant accounting function. The Township, prior to May 2003, did not have procedures in place that would allow the Township to effectively monitor the performance of the third-party administrator. The situation was included as a reportable condition in the 2002 and 2001 audit report.

The prior audit recommended that the Township require the third-party administrator provide a Statement on Auditing Standards (SAS) 70 audit report. In the absence of the third-party administrator providing a SAS 70 audit report, the Township should implement procedures to effectively monitor the entire billing process.

The Township effectively implemented procedures during the month of May 2003. The Township now compares billed runs to collections. The Township also maintains a listing of uncollected accounts.

The prior audit also suggested that uncollected accounts be turned over to a collection agency.

The Township attempts to collect from individuals who receive an insurance check but do not pay the Township.

FINDING NUMBER 2003-MTRC-002

The Township did not always properly code and classify receipts. For example various intergovernmental receipts such as homestead/rollback, gas tax, and motor vehicle license tax were improperly classified. Reclassifications are reflected in the accompanying financial statements.

We recommend that the Clerk and Assistant Clerk review the remittance slips and properly classify intergovernmental receipts.

MIFFLIN TOWNSHIP
RICHLAND COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2003

FINDING NUMBER	FUNDING SUMMARY	FULLY CORRECTED?	Not Corrected. Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2002-40570-001	The Township did not effectively monitor the third-party administrator who was collecting revenues generated by the EMS	NO	Partially corrected: See finding 2003-MTRC-001
2002-40570-002	Township incorrectly coding receipts and disbursements	NO	Not Corrected: This is repeated in the Schedule of Findings as item 2003-MTRC-002



**Auditor of State
Betty Montgomery**

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MIFFLIN TOWNSHIP

RICHLAND 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
MARCH 14, 2006**