



**TOWN AND COUNTRY FIRE DISTRICT
WAYNE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2001-2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**TOWN AND COUNTRY FIRE DISTRICT
WAYNE COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Town and Country Fire District
Wayne County
P.O. Box 175
West Salem, Ohio 44287

To the Board of Trustees:

We have audited the accompanying financial statements of the Town and Country Fire District, Wayne County, Ohio, (the District) as of and for the years ended December 31, 2001 and 2000. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the 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 statements referred to above present fairly, in all material respects, the cash balances and reserves for encumbrances of the District, as of December 31, 2001 and 2000, and its 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 April 1, 2002, 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 audits.

This report is intended solely for the information and use of management, the Board of Trustees, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

April 1, 2002

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**TOWN AND COUNTRY FIRE DISTRICT
WAYNE COUNTY**

**STATEMENTS OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCES
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

	2001	2000
Cash Receipts:		
Local Taxes	\$243,522	\$242,883
Intergovernmental	31,622	30,816
Charges for Services	9,567	10,041
Earnings on Investments	5,452	4,286
Miscellaneous	11,460	4,533
	301,623	292,559
Cash Disbursements:		
Current:		
Security of Persons and Property	120,071	89,974
General Government	70,564	49,349
Debt Service:		
Redemption of Principal	47,405	15,192
Interest	1,909	3,594
Capital Outlay	146,104	
	386,053	158,109
Total Cash Receipts (Under)/Over Cash Disbursements	(84,430)	134,450
Fund Cash Balances, January 1	304,931	170,481
Fund Cash Balances, December 31	\$220,501	\$304,931
Reserves for Encumbrances, December 31	\$0	\$0

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

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**TOWN AND COUNTRY FIRE DISTRICT
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Town and Country Fire District, Wayne County, Ohio, (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 serves four political subdivisions consisting of Congress Township, Congress Village, Homerville Township, and West Salem Village. The Board of Trustees consists of four members, one member from each of the aforementioned subdivisions. The principal purpose of the District is to pool the mutual resources and abilities of the member subdivisions and thereby provide adequate and responsible fire protection for the subdivisions.

The District's management believes these financial statements present all activities for which the District 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

Certificates of deposit are valued at cost.

D. Budgetary Process

The Ohio Revised Code requires that the District budget annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the 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. Appropriations lapse at year end.

**TOWN AND COUNTY FIRE DISTRICT
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

2. Estimated Resources

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

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 re-appropriated. The District did not encumber all commitments required by Ohio law.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

E. 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.

2. EQUITY IN POOLED CASH

The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash at December 31 follows:

	2001	2000
Demand deposits	\$202,664	\$287,996
Certificates of deposit	<u>17,837</u>	<u>16,935</u>
Total deposits	<u>\$220,501</u>	<u>\$304,931</u>

Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**TOWN AND COUNTY FIRE DISTRICT
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2001 and 2000 follows:

<u>2001 Budgeted vs. Actual Receipts</u>		
<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<u>Receipts</u>	<u>Receipts</u>	<u>Receipts</u>
\$501,392	\$301,623	(\$199,769)

<u>2001 Budgeted vs. Actual Budgetary Basis Expenditures</u>		
<u>Appropriation</u>	<u>Budgetary</u>	<u>Variance</u>
<u>Authority</u>	<u>Expenditures</u>	<u>Expenditures</u>
\$0	\$386,053	(\$386,053)

<u>2000 Budgeted vs. Actual Receipts</u>		
<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
<u>Receipts</u>	<u>Receipts</u>	<u>Receipts</u>
\$0	\$292,559	\$292,559

<u>2000 Budgeted vs. Actual Budgetary Basis Expenditures</u>		
<u>Appropriation</u>	<u>Budgetary</u>	<u>Variance</u>
<u>Authority</u>	<u>Expenditures</u>	<u>Expenditures</u>
\$0	\$158,109	(\$158,109)

The appropriation authority amounts were not formally approved by the Board; therefore, they were not legally adopted and are reflected as \$0.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the 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 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 District.

5. DEBT

The District retired two General Obligation Notes during the audit period. The House Note was retired in the amount of \$49,314 (including principal and interest) in 2001 and the Rescue Squad Note was retired in the amount of \$12,829 (including principal and interest) in 2000. There is no outstanding debt as of December 31, 2001.

**TOWN AND COUNTY FIRE DISTRICT
WAYNE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

6. RETIREMENT SYSTEM

The District's 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 2001 and 2000, PERS member employees contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13% effective July 1, 2000 through December 31, 2000. The District has paid all contributions required through December 31, 2001.

7. RISK MANAGEMENT

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles and equipment; and
- Management liability

8. NONCOMPLIANCE

The District did not adopt an appropriation measure by the required date and prior to making expenditures during 2001 and 2000, contrary to Ohio Rev. Code Section 5705.38. Therefore, all expenditures were in excess of appropriations, contrary to Ohio Rev. Code Section 5705.41(B).

The District did not certify the availability of funds for expenditures during 2001 and 2000, contrary to Ohio Rev. Code Section 5705.41(D).

The District did not file their annual financial report for 2001 or 2000 with the Auditor of State, contrary to Ohio Rev. Code Section 117.38 and Ohio Admin. Code 117-2-03(A)(D).

The District did not withhold State income tax from the compensation of officials or employees, contrary to Ohio Rev. Code Section 5747.06.

The District did not withhold federal income tax from the compensation of officials or employees, contrary to 26 U.S.C. Section 3402.

The District did not withhold Medicare tax from the compensation of eligible officials or employees, contrary to 26 U.S.C. Section 3102(a).

The District reported employees' wages on a 1099 form rather than a W-2 form, contrary to 26 C.F.R. Section 1.6041-2.

The District did not complete an Official Certificate of Estimated Resources, contrary to Ohio Rev. Code Section 5705.36.



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

Town and Country Fire District
Wayne County
P.O. Box 175
West Salem, Ohio 44287

To the Board of Trustees:

We have audited the accompanying financial statements of the Town and Country Fire District, Wayne County, Ohio, (the District) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated April 1, 2002. We conducted our audits 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 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 the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2001-30985-001 through 2001-30985-008.

We also noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated April 1, 2002.

Internal Control Over Financial Reporting

In planning and performing our audits, 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. 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 on the internal control over financial reporting that, in our judgment, could adversely affect the District'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 2001-30985-009 and 2001-30985-010.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 2001-30985-010 to be a material weakness.

We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated April 1, 2002.

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

Jim Petro
Auditor of State

April 1, 2002

**TOWN AND COUNTRY FIRE DISTRICT
WAYNE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2001-30985-001

Noncompliance Citation

Ohio Rev. Code Section 5705.38 requires that on or about the first day of each fiscal year, an appropriation measure be passed. The District may pass a temporary appropriation measure to meet their ordinary expenses until April 1, at which time a permanent appropriation measure must be passed. In addition, Ohio Rev. Code Section 5705.41(B) requires that no subdivision or taxing unit is to expend money unless it has been appropriated.

Although the Clerk prepared the appropriations and filed them with the Wayne County Auditor, the Board of Trustees did not formally adopt the permanent appropriation measure for 2001 and 2000. As a result, all expenditures made during the period were not legally expended. The District should adopt, with formal Board approval, a temporary or permanent appropriation measure prior to making any expenditure of money.

FINDING NUMBER 2001-30985-002

Noncompliance Citation

Ohio Rev. Code Section 5705.41 (D), provides that no subdivision or taxing unit 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 has been lawfully appropriated for such purpose and is in the treasury or in the 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 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 for two exceptions to the above requirements:

1. Then and Now Certificates - 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 of Trustees 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.
2. If the amount involved is less than \$1,000, the Clerk may authorize payment through a Then and Now Certificate without affirmation of the Board of Trustees, if such expenditure is otherwise valid.

During the audit period, 100% of the expenditures tested were not certified by the Clerk prior to incurring the obligation. It was also found that neither of the two exceptions above were utilized for the items found to be in non-compliance. The District should certify the availability of funds prior to incurring obligations for expenditures. The District should also implement the use of Then and Now certificates and Blanket Certificates as further permitted by Ohio Rev. Code Section 5705.41.

FINDING NUMBER 2001-30985-003

Noncompliance Citation

Ohio Rev. Code Section 117.38 and Ohio Admin Code 117-2-03(A)(D) require, in part, that cash-basis entities file annual reports with the Auditor of State within 60 days of the fiscal year end. These reports must be filed on forms prescribed by the Auditor of State. Any public office which does not file the report by the required date shall pay a penalty of \$25 for each day the report remains unfiled, not to exceed \$750. Also, the public office must publish notice in a local newspaper stating the financial report is available for public inspection at the office of the chief fiscal officer.

The District did not file with the Auditor of State or publish the notice of availability of the required reports for fiscal years 2001 and 2000. The District should file their annual report with the Auditor of State within 60 days of fiscal year end. The District should also publish notice in a local newspaper stating the financial report is available for public inspection at the District's office. The District should follow guidance in Auditor of State Bulletin 2001-012.

FINDING NUMBER 2001-30985-004

Noncompliance Citation

Ohio Rev. Code Section 5747.06 requires every employer, including the state and its political subdivisions making payments of any compensation to an employee who is a taxpayer, to deduct and withhold from such compensation for each payroll period a tax substantially equivalent to the tax reasonably estimated to be due under this chapter with respect to the amount of such compensation included in adjusted gross income during the calendar year.

State income tax was not withheld from the compensation of any officials or employees of the District. The Fire District should withhold state income taxes from all employees. The Fire District should remit state income taxes to the State of Ohio. This issue has been referred to the Tax Commissioner for whatever action they deem necessary.

FINDING NUMBER 2001-30985-005

Noncompliance Citation

26 U.S.C. Section 3402 requires an employer to deduct and withhold federal income tax from the compensation of District officials. Circular E of the Internal Revenue Service Publication (revised January 1986) requires that a Form W-4 (exemptions) for federal income tax deductions be filed for each employee. If a Form W-4 is not filed by the employee, deductions are to be made as single with no dependents.

The District did not withhold required federal income tax deductions. In addition, W-4 Forms were not on file for any of the District officials or employees. All officials and employees should prepare W-4 Forms. The District should withhold federal income taxes from all employees. The District should remit federal income tax withholdings to the Internal Revenue Service. This issue has been referred to the Internal Revenue Service for whatever action they deem necessary.

FINDING NUMBER 2001-30985-006

Noncompliance Citation

26 U.S.C. Section 3102(a) requires employers to withhold a Medicare tax from an employee's wages if the employee was hired after April 1, 1986.

Medicare taxes were not withheld from any of the District officials appointed or employees employed after April 1, 1986. The District should withhold Medicare taxes for all employees hired after April 1, 1986. The District should remit Medicare tax withholdings to the Internal Revenue Service. This issue has been referred to the Internal Revenue Service for whatever action they deem necessary.

FINDING NUMBER 2001-30985-007

Noncompliance Citation

26 C.F.R. Section 1.6041-2 provides that wages, as defined in section 3401 are to be reported on Form W-2. This section also provides that all other payments of compensation, including fringe benefits specified in the section, are to be reported on Form W-2, if the aggregate compensation, that is, wages and other compensation, exceed \$600.

The Clerk and several employees who were paid more than \$600 received a 1099 form rather than a W-2 form. In addition, the District did not issue W-2 Forms for the Trustees. The District should issue the required W-2 Forms. Form 1099 is only to be used for non-incorporated persons who provide more than \$600 of service to the District.

FINDING NUMBER 2001-30985-008

Noncompliance Citation

Ohio Rev. Code Section 5705.36 requires that on or about the first day of each fiscal year, the fiscal officers of subdivisions and other taxing units certify to the County Auditor the total amount from all sources which is available for expenditure from each fund in the tax budget along with any balances that existed at the end of the preceding year.

By not certifying year-end balances to the County Auditor, and subsequently filing an Official Certificate of Estimated Resources, the District could base appropriations on outdated estimates of available resources which could result in negative fund balances.

The District did not certify the year-end balances to the County Auditor which resulted in the County Auditor not filing an amended Official Certificate of Estimated Resources in 2000. The District should certify its year-end balances with the County Auditor on or about the first day of each fiscal year.

FINDING NUMBER 2001-30985-009

Reportable Condition

The monthly bank reconciliations, prepared by the Clerk, did not include the certificate of deposit balance or the interest earned on the squad runs' account. In addition, the reconciliations did not include a complete listing of outstanding checks. There were 11 outstanding checks totaling \$2,758.44 excluded in 2001 and 8 outstanding checks totaling \$198.48 that were excluded in 2000. This caused the cash reconciliation to be misstated for the audit period. As a result, there was an increased risk of accounting errors and additional audit time was required to resolve the matter.

The Clerk should include all accounts and reconciling items (i.e. outstanding checks) of the District on its monthly cash reconciliations to reflect the actual financial position of the District.

FINDING NUMBER 2001-30985-010

Material Weakness

When comparing amounts posted to the District's ledgers with amounts posted to the Clerk's annual financial report, the following were noted:

1. The annual financial report did not include detail of the various receipt line items. All receipts were posted as "miscellaneous receipts" and "interest" in 2000.
2. The Clerk did not include squad run fees on the annual report.

As a result, the annual financial report was incomplete and contained revenue classifications that did not provide sufficient detail to enhance accountability and allow management to effectively monitor District financial activities. The District has made adjustments to the accompanying financial statements to correct these matters.

The District should implement the following to properly reflect financial activity:

1. Receipts and disbursements should be properly categorized on the annual financial report. Receipts should be categorized by source (i.e., property taxes, intergovernmental, interest) and expenditures should be categorized by function (i.e., capital outlay, public safety, general government.) The District should maintain their accounting and reporting records in a manner consistent with Ohio Admin. Code Section 117-2-02. Because a prescribed format does not exist for fire districts, the District should complete an annual report using the same format that the Clerk summarizes and reports its financial activities to the Board of Trustees, in accordance with Ohio Rev. Code 117.38 and Auditor of State Bulletin 2001-012.
2. All financial activity of the District should be included on the annual report.

**TOWN AND COUNTRY FIRE DISTRICT
WAYNE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2001 AND 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
1999-30985-001	Ohio Rev. Code Section 5705.38, failure to adopt appropriations.	No	Not corrected. See Finding #2001-30985-001.
1999-30985-002	Ohio Rev. Code Section 5705.41(D), failure to certify expenditures.	No	Not corrected. See Finding #2001-30985-002.
1999-30985-003	Ohio Rev. Code Section 9.38, failure to deposit monies within twenty-four hours of collection.	Yes	Deposits were made within twenty-four hours of collection in 2001. Finding No Longer Valid.
1999-30985-004	Ohio Rev. Code Section 117.38 and Ohio Admin. Code 117-2-03(A)(D), failure to file annual reports with the Auditor of State.	No	Not corrected. See Finding #2001-30985-003.
1999-30985-005	Ohio Rev. Code Section 5747.06, failure to withhold state income taxes.	No	Not corrected. See Finding #2001-30985-004.
1999-30985-006	U.S.C. 3402, failure to withhold federal income taxes.	No	Not corrected. See Finding #2001-30985-005.
1999-30985-007	U.S.C. 3102 (a), failure to withhold Medicare taxes.	No	Not corrected. See Finding #2001-30985-006.
1999-30985-008	C.F.R. 1.6041-2, failure to issue W-2 forms.	No	Not corrected. See Finding #2001-30985-007.
1999-30985-009	Ohio Rev. Code 145.03, failure to withhold PERS.	Yes	PERS was withheld in 2001 after the District was made aware of the requirement. Finding No Longer Valid.
1999-30985-010	Inadequate classification of receipts and disbursements and omission of squad run receipts on financial reports.	No	Not corrected. See Finding #2001-30985-010.
1999-30985-011	Improperly omitted squad runs and certificates of deposit from monthly bank reconciliations.	No	Not corrected. See Finding #2001-30985-009.



STATE OF OHIO
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TOWN AND COUNTRY FIRE DISTRICT

WAYNE 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
MAY 9, 2002**