



**Auditor of State  
Betty Montgomery**



JEFFERSON TOWNSHIP  
WILLIAMS COUNTY

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Jefferson Township  
Williams County  
09991 County Road 16  
Bryan, OH 43506-9781

To the Board of Trustees:

We have audited the accompanying financial statements of Jefferson Township, Williams County (the Township) as of and for the years ended December 31, 2002 and 2001. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our 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 Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Township as of December 31, 2002 and 2001, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2003 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

Jefferson Township  
Williams County  
Independent Accountants' Report  
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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.

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

**Betty Montgomery**  
Auditor of State

March 25, 2003

**JEFFERSON TOWNSHIP  
WILLIAMS COUNTY**

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

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$77,862	\$94,368		\$35,452	\$207,682
Intergovernmental	46,018	71,063			117,081
Licenses, Permits, and Fees		16,242			16,242
Earnings on Investments	663	1,938	\$218	332	3,151
Other Revenue	20,570	16,171			36,741
<b>Total Cash Receipts</b>	<u>145,113</u>	<u>199,782</u>	<u>218</u>	<u>35,784</u>	<u>380,897</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	105,716	40,020			145,736
Public Safety	9,124				9,124
Public Works	66,073	119,372			185,445
Health	5,194	24,472			29,666
Capital Outlay	168	8,984		31,268	40,420
<b>Total Cash Disbursements</b>	<u>186,275</u>	<u>192,848</u>		<u>31,268</u>	<u>410,391</u>
Total Cash Receipts Over/ (Under) Cash Disbursements	<u>(41,162)</u>	<u>6,934</u>	<u>218</u>	<u>4,516</u>	<u>(29,494)</u>
<b>Other Financing Disbursements:</b>					
Other Uses				(35,452)	(35,452)
<b>Total Other Financing Disbursements</b>				<u>(35,452)</u>	<u>(35,452)</u>
Excess of Cash Receipts Over/ (Under) Cash Disbursements and Other Disbursements	(41,162)	6,934	218	(30,936)	(64,946)
Fund Cash Balances, January 1	<u>162,770</u>	<u>57,064</u>	<u>8,213</u>	<u>31,387</u>	<u>259,434</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$121,608</u></u>	<u><u>\$63,998</u></u>	<u><u>\$8,431</u></u>	<u><u>\$451</u></u>	<u><u>\$194,488</u></u>

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

**JEFFERSON TOWNSHIP  
WILLIAMS COUNTY**

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

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Fiduciary Funds</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$80,088	\$96,898		\$33,146	\$210,132
Intergovernmental	70,030	70,501	\$47,500	1,273	189,304
Licenses, Permits, and Fees		13,922			13,922
Earnings on Investments	2,700	8,101	516		11,317
Other Revenue	15,392	12,965			28,357
<b>Total Cash Receipts</b>	<u>168,210</u>	<u>202,387</u>	<u>48,016</u>	<u>34,419</u>	<u>453,032</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	105,030	29,475			134,505
Public Safety	8,801				8,801
Public Works	46,620	194,799			241,419
Health		19,318			19,318
Miscellaneous				3,383	3,383
Capital Outlay	12,844	2,085	47,500		62,429
<b>Total Cash Disbursements</b>	<u>173,295</u>	<u>245,677</u>	<u>47,500</u>	<u>3,383</u>	<u>469,855</u>
Total Cash Receipts Over/ (Under) Cash Disbursements	<u>(5,085)</u>	<u>(43,290)</u>	<u>516</u>	<u>31,036</u>	<u>(16,823)</u>
<b>Other Financing Disbursements:</b>					
Other Uses				(37,301)	(37,301)
<b>Total Other Financing Disbursements</b>				<u>(37,301)</u>	<u>(37,301)</u>
Excess of Cash Receipts Over/ (Under) Cash Disbursements and Other Disbursements	<u>(5,085)</u>	<u>(43,290)</u>	<u>516</u>	<u>(6,265)</u>	<u>(54,124)</u>
Fund Cash Balances, January 1	<u>167,855</u>	<u>100,354</u>	<u>7,697</u>	<u>37,652</u>	<u>313,558</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$162,770</b></u>	<u><b>\$57,064</b></u>	<u><b>\$8,213</b></u>	<u><b>\$31,387</b></u>	<u><b>\$259,434</b></u>

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



**JEFFERSON TOWNSHIP  
WILLIAMS COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Jefferson Township, Williams County (the Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides road and bridge maintenance and cemetery maintenance. The Township contracts with the City of Bryan, the Village of Montpelier, Brady Township, and Madison Township to provide fire services.

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

The investment in STAR Ohio (the State Treasurer's investment pool) is recorded at share values reported by the State Treasurer.

**D. Fund Accounting**

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

**1. General Fund**

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

**2. Special Revenue Funds**

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

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

*Gasoline Tax Fund* - This fund receives gasoline tax money to pay for constructing, maintaining and repairing Township roads.

**JEFFERSON TOWNSHIP  
WILLIAMS COUNTY**

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

*Fire Levy Fund* - This fund receives property tax money to pay for fire runs within the Township. The fund also receives money for reimbursement of fire runs for nonresidents.

**3. Capital Project Funds**

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

*Miscellaneous Capital Projects Fund* - The Township received a grant from the State of Ohio to perform a road project.

**4. Fiduciary Funds (Trust and Agency Funds)**

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

*Cemetery Bequest Fund* - This fund utilizes the bequest monies to purchase land for the Township.

*Agency Fund* - This fund receives a portion of motel tax money that is remitted to the Jefferson Township and Holiday City Visitors and Convention Bureau.

**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, 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.

**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 Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

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

**JEFFERSON TOWNSHIP  
WILLIAMS COUNTY**

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

**F. Property, Plant and Equipment**

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

**G. Accumulated Leave**

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

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

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

	2002	2001
Demand deposits	\$181,266	\$215,658
STAR Ohio	13,222	43,776
Total deposits and investments	\$194,488	\$259,434

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by securities specifically pledged by the financial institution to the Township.

**Investments:** Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**3. BUDGETARY ACTIVITY**

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

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$175,710	\$145,113	(\$30,597)
Special Revenue	217,782	199,782	(18,000)
Capital Projects	600	218	(382)
Fiduciary	36,752	35,784	(968)
Total	\$430,844	\$380,897	(\$49,947)

**JEFFERSON TOWNSHIP  
WILLIAMS COUNTY**

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

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$338,480	\$186,275	\$152,205
Special Revenue	274,847	192,848	81,999
Capital Projects	8,813		8,813
Fiduciary	68,138	66,720	1,418
Total	<u>\$690,278</u>	<u>\$445,843</u>	<u>\$244,435</u>

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$186,850	\$168,210	(\$18,640)
Special Revenue	204,982	202,387	(2,595)
Capital Projects	48,335	48,016	(319)
Fiduciary	45,899	34,419	(11,480)
Total	<u>\$486,066</u>	<u>\$453,032</u>	<u>(\$33,034)</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$354,707	\$173,295	\$181,412
Special Revenue	305,337	245,677	59,660
Capital Projects	56,031	47,500	8,531
Fiduciary	83,551	40,684	42,867
Total	<u>\$799,626</u>	<u>\$507,156</u>	<u>\$292,470</u>

**4. PROPERTY TAX**

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

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

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

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

**JEFFERSON TOWNSHIP  
WILLIAMS COUNTY**

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

**5. RETIREMENT SYSTEMS**

The Township's employees belong to the Ohio Public Employees Retirement System (OPERS) of Ohio. 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 and 2001, OPERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2002 and 2001, respectively. The Township has paid all contributions required through December 31, 2002.

**6. RISK POOL MEMBERSHIP**

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

OTARMA retains casualty risks up to \$250,000 per occurrence. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, which the General Reinsurance Corporation will reinsure.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and report the following assets, liabilities and retained earnings at December 31:

**JEFFERSON TOWNSHIP  
WILLIAMS COUNTY**

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

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$22,684,383
Liabilities	9,379,003	8,924,977
Retained Earnings	<u>\$14,324,773</u>	<u>\$13,759,406</u>
<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$5,011,131	\$4,156,784
Liabilities	647,667	497,831
Retained Earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>

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



**Auditor of State  
Betty Montgomery**

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

Jefferson Township  
Williams County  
09991 County Road 16  
Bryan, OH 43506-9781

To the Board of Trustees:

We have audited the accompanying financial statements of Jefferson Township, Williams County (the Township) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated March 25, 2003. 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 Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits 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 Township in a separate letter dated March 25, 2003.

**Internal Control over Financial Reporting**

In planning and performing our audits, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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 the Township's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings as item 2002-40186-001.

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 matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is 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 Township in a separate letter dated March 25, 2003.

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.

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

**Betty Montgomery**  
Auditor of State

March 25, 2003



**JEFFERSON TOWNSHIP  
WILLIAMS COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
--

**FINDING NUMBER 2002-40186-001**

**Reportable Condition – Cemetery Revenues**

Review of the Jefferson Township Cemetery records noted the following weaknesses:

- Cemetery records maintained by the Cemetery Sexton are never reconciled to the Cemetery deeds issued by the Clerk.
- Unissued deeds for Cemetery lots or grave sites are blank and not specifically identified by location.
- The inventory lists of sold or unsold cemetery lots or graves maintained by the Sexton and the Clerk are neither fully accurate nor complete.
- No comprehensive map of individual grave sites is maintained that indicates lots sold or unsold.

These weaknesses increase the probability that cemetery records are, or may become, inaccurate or incomplete. This could result in a loss of revenue through intentional or unintentional means, and also result in improper utilization of grave sites. In order to help maintain more accurate cemetery records, we recommend that:

- The Township inventory all individual grave sites to determine which lots and graves are available to be sold and those sold, but unused.
- A comprehensive map of all grave sites should be developed and maintained by the Sexton to indicate lots sold. A duplicate, blank map should be maintained in a secure offsite location.
- The Sexton should have a separate record of all grave sites that would indicate whether the individual grave sites were sold or not. This listing would include a cross-referenced alphabetical listing of all grave site owners. This listing should correspond to the above mentioned Cemetery Map.
- The Sexton and the Clerk should regularly compare the sold and unsold grave sites maintained by each of them for accuracy and completeness.

**JEFFERSON TOWNSHIP  
WILLIAMS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FISCAL YEAR END**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid:
2000-40186-001	Finding for Recovery - Ohio Revised Code § 9.03 (C) (e) for the use of public funds to support a Township levy.	No	Partially corrected. The Clerk-Treasurer and one Trustee have made partial payment of the finding. One Trustee has yet to pay the remaining portion (\$74.10) of the finding.
2000-40186-002	Recommendation to improve accounting of cemetery revenues.	No	Partially corrected. Some suggestions have been implemented. Reissued as finding number 2002-40186-001.



**Auditor of State  
Betty Montgomery**

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**JEFFERSON TOWNSHIP**

**WILLIAMS 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 8, 2003**