



**Auditor of State  
Betty Montgomery**



JEFFERSON TOWNSHIP  
GREENE COUNTY

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**INDEPENDENT ACCOUNTANTS' REPORT**

Jefferson Township  
Greene County  
3188 Maysville Street  
PO Box 116  
Bowersville, Ohio 45307

To the Board of Trustees:

We have audited the accompanying financial statements of Jefferson Township, Greene 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 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 the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the 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 May 12, 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 audit.

Jefferson Township  
Greene County  
Independent Accountants' Report  
Page 2

This report is intended solely for the information and use of 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

May 12, 2003

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES AND SIMILAR FIDUCIARY FUND  
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>Debt Service</u>	<u>Fiduciary Fund</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$21,259	\$52,218	\$13,334		\$86,811
Intergovernmental	39,687	76,826			116,513
Charges for Services		6,000			6,000
Licenses, Permits, and Fees		8,749			8,749
Earnings on Investments	1,722	588		2	2,312
Other Revenue	2,695	11,086			13,781
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	65,363	155,467	13,334	2	234,166
<b>Cash Disbursements:</b>					
Current:					
General Government	84,125				84,125
Public Safety		47,771			47,771
Public Works		96,597			96,597
Health	2,317	22,664		11	24,992
Debt Service:					
Redemption of Principal			13,334		13,334
Capital Outlay	3,975	11,475			15,450
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	90,417	178,507	13,334	11	282,269
Total Receipts (Under) Disbursements	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(25,054)	(23,040)	0	(9)	(48,103)
<b>Other Financing Receipts and (Disbursements):</b>					
Transfers-In		251			251
Transfers-Out	(251)				(251)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(251)	251			
Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements	(25,305)	(22,789)	0	(9)	(48,103)
Fund Cash Balances, January 1	51,667	76,236	0	256	128,159
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<u>\$26,362</u>	<u>\$53,447</u>	<u>\$0</u>	<u>\$247</u>	<u>\$80,056</u>
Reserve for Encumbrances, December 31	<u>\$0</u>	<u>\$2,665</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,665</u>

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

JEFFERSON TOWNSHIP  
GREENE COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE - NON EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Nonexpendable Trust</u>
<b>Operating Cash Receipts:</b>	
Earnings on Investments	\$104
<b>Operating Cash Disbursements:</b>	
Supplies and Materials	<u>46</u>
Operating Income	58
Fund Cash Balance, January 1	<u>2,899</u>
<b>Fund Cash Balance, December 31</b>	<u><u>\$2,957</u></u>

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



**JEFFERSON TOWNSHIP  
GREENE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES AND SIMILAR FIDUCIARY FUND  
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>Debt Service</u>	<u>Fiduciary Fund</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$20,549	\$50,580	\$13,333		\$84,462
Intergovernmental	62,617	78,966			141,583
Charges for Services		10,000			10,000
Licenses, Permits, and Fees		12,872			12,872
Earnings on Investments	6,509	1,496		7	8,012
Other Revenue	2,123	5,834			7,957
<b>Total Cash Receipts</b>	<u>91,798</u>	<u>159,748</u>	<u>13,333</u>	<u>7</u>	<u>264,886</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	82,850				82,850
Public Safety		47,775			47,775
Public Works		98,359			98,359
Health	9,925	9,944		15	19,884
Debt Service:					
Redemption of Principal			13,333		13,333
Capital Outlay	4,570	37,975			42,545
<b>Total Cash Disbursements</b>	<u>97,345</u>	<u>194,053</u>	<u>13,333</u>	<u>15</u>	<u>304,746</u>
<b>Total Receipts (Under) Disbursements</b>	<u>(5,547)</u>	<u>(34,305)</u>	<u>0</u>	<u>(8)</u>	<u>(39,860)</u>
<b>Other Financing Receipts and (Disbursements):</b>					
Transfers-In		36,001			36,001
Transfers-Out	(36,001)				(36,001)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(36,001)</u>	<u>36,001</u>			<u>0</u>
Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(41,548)	1,696	0	(8)	(39,860)
Fund Cash Balances, January 1	93,215	74,540		264	168,019
<b>Fund Cash Balances, December 31</b>	<u>\$51,667</u>	<u>\$76,236</u>	<u>\$0</u>	<u>\$256</u>	<u>\$128,159</u>
Reserve for Encumbrances, December 31	<u>\$0</u>	<u>\$8,402</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,402</u>

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

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE - NON EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Nonexpendable Trust</u>
<b>Operating Cash Receipts:</b>	
Earnings on Investments	\$109
<b>Operating Cash Disbursements:</b>	
Supplies and Materials	<u>48</u>
Operating Income	61
Fund Cash Balance, January 1	<u>2,838</u>
<b>Fund Cash Balance, December 31</b>	<u><u>\$2,899</u></u>

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

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Jefferson Township, Greene 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, cemetery maintenance, fire protection and emergency medical services. The Township contracts with Silvercreek Township, Greene County to provide ambulance 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**

Certificates of deposit are valued at cost. Money market mutual funds (including STAR Ohio) are recorded at share values reported by the mutual fund.

**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  
GREENE COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds (Continued)**

*Fire District Fund* – This fund receives tax levy money for providing fire protection to the Township.

**3. Debt Service Funds**

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. The Township had the following Debt Service Fund:

*General Note Retirement Fund* – This fund receives tax levy money to cover debt payments for the purchase a new fire truck.

**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 fiduciary funds:

*Tressler Trust Fund* – An expendable trust fund. Investment earnings are used for grave upkeep as specified by the donors.

*Beard Trust Fund* – A non-expendable trust fund. Amounts donated are maintained in perpetuity. Investment earnings are used for grave upkeep as specified by the donors.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function 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. 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. The County Budget Commission must also approve estimated resources.

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process (Continued)**

**3. Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Township did not encumber all commitments required by Ohio law. The budgetary presentations have been adjusted to include material items that should have been encumbered.

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

**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	\$14,068	\$10,864
Certificates of deposit	2,400	2,400
Total deposits	16,468	13,264
 STAR Ohio	 66,545	 117,794
Total investments	66,545	117,794
Total deposits and investments	\$83,013	\$131,058

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

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

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

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

**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	\$56,325	\$65,363	\$9,038
Special Revenue	169,151	155,718	(13,433)
Debt Service	13,334	13,334	0
Expendable Trust	7	2	(5)
Nonexpendable Trust	120	104	(16)
Total	<u>\$238,937</u>	<u>\$234,521</u>	<u>(\$4,416)</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$107,992	\$90,668	\$17,324
Special Revenue	245,388	181,172	64,216
Debt Service	0	13,334	(13,334)
Expendable Trust	263	11	252
Nonexpendable Trust	3,019	46	2,973
Total	<u>\$356,662</u>	<u>\$285,231</u>	<u>\$71,431</u>

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$68,042	\$91,798	\$23,756
Special Revenue	211,413	195,749	(15,664)
Debt Service	13,333	13,333	0
Expendable Trust	10	7	(3)
Nonexpendable Trust	120	109	(11)
Total	<u>\$292,918</u>	<u>\$300,996</u>	<u>\$8,078</u>

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$163,072	\$133,346	\$29,726
Special Revenue	284,488	202,455	82,033
Debt Service	0	13,333	(13,333)
Expendable Trust	274	15	259
Nonexpendable Trust	2,958	48	2,910
Total	<u>\$450,792</u>	<u>\$349,197</u>	<u>\$101,595</u>

Contrary to Ohio law, the certificate of the fiscal officer, that the amount required for certain orders or contracts has been lawfully appropriated and is in the treasury or the process of collection to the credit of an appropriate fund from any previous encumbrances, was not executed until after the obligation date of the invoice. Additionally, budgetary expenditures exceeded appropriations at the legal level of control.

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

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

**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.

**5. RETIREMENT SYSTEMS**

The Township'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 2002 and 2001, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and 2002. The Township has paid all contributions required through December 31, 2002.

**6. RISK MANAGEMENT**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

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

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**Auditor of State  
Betty Montgomery**

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

Jefferson Township  
Greene County  
3188 Maysville Street  
PO Box 116  
Bowersville, Ohio 45307

To the Board of Trustees:

We have audited the accompanying financial statements of Jefferson Township, Greene County (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated May 12, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the 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 audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as item 2002-001 and 2002-002. We also noted an immaterial instance of noncompliance that we have reported to management of the Township in a separate letter dated May 12, 2003.

**Internal Control 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 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 Township in a separate letter dated May 12, 2003.

Jefferson Township  
Greene County  
Independent Accountants' Report on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

This report is intended solely for the information and use of 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

May 12, 2003

**JEFFERSON TOWNSHIP  
GREENE COUNTY**

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

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

**FINDING NUMBER 2002-001**

Ohio Rev. Code Section 5705.41 (B) states that no subdivision or taxing unit is to expend money unless it has been appropriated. Expenditures exceeded appropriations at the legal level of control in the following funds at year-end:

<u>Fund Type/ Fund</u>	<u>Appropriations</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
<b>As of December 31, 2002:</b>			
<b>General Fund:</b>			
1000-120-323 Repairs and Maintenance	\$3,159	\$3,634	(\$475)
<b>Special Revenue Fund:-</b>			
<b>Motor Vehicle License Tax Fund:</b>			
2011-330-323 Repairs and Maintenance	0	3,865	(3,865)
<b>Debt Service Fund:</b>			
<b>General Bond Retirement Fund:</b>			
3101-810-810 Debt Service Payments	0	13,334	(13,334)
<b>As of December 31, 2001:</b>			
<b>General Fund:</b>			
1000-910-910 Transfers Out	21,001	36,001	(15,000)
<b>Debt Service Fund:</b>			
<b>General Bond Retirement Fund:</b>			
3101-810-810 Debt Service Payments	0	13,333	(13,333)

The Township should develop and implement procedures to routinely monitor its budgetary expenditures relating to available appropriations, and make necessary changes to its budgetary amounts or to its actual spending. This would enable the Township to comply with budgetary requirements while limiting the risk of spending more than is appropriated.

**JEFFERSON TOWNSHIP  
GREENE COUNTY**  
**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2002-002**

**Ohio Rev. Code Section 5705.41 (D)** states that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or the process of collection to the credit of an appropriate fund free from any previous encumbrances.

The following is an exception to the requirement:

Then and now certificate: If the fiscal officer can certify that both at the time that the contract or order was made and at the time he/she is completing his/her certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment made by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Amounts of less than \$1,000 for townships may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful.

The Township failed to properly certify the availability of funds, including the exception above, for thirty-two percent of the expenditures tested. Proper certification and posting of funds would provide an improved picture of remaining available appropriations and unencumbered funds which could aid in the financial decision making process.



**Auditor of State  
Betty Montgomery**

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**JEFFERSON TOWNSHIP**

**GREENE 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  
JUNE 24, 2003**