



**Auditor of State  
Betty Montgomery**



WAYNE TOWNSHIP  
AUGLAIZE COUNTY

TABLE OF CONTENTS

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report.....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2002.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2001.....	4
Notes to the Financial Statements.....	5
Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	11
Schedule of Findings.....	13

**This page intentionally left blank.**



**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Wayne Township  
Auglaize County  
P.O. Box 103  
Waynesfield, OH 45896

To the Board of Trustees:

We have audited the accompanying financial statements of Wayne Township, Auglaize 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 of Wayne Township, Auglaize County, 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 6, 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.

Wayne Township  
Auglaize County  
Independent Accountants' Report  
Page 2

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

May 6, 2003

**WAYNE TOWNSHIP  
AUGLAIZE COUNTY**

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

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$13,448	\$21,964		\$35,412
Intergovernmental	37,524	64,025	\$33,387	134,936
Charges for Services		17,864		17,864
Licenses, Permits, and Fees	285			285
Earnings on Investments	1,276	2,218		3,494
Other Revenue	13	4,520		4,533
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	52,546	110,591	33,387	196,524
<b>Cash Disbursements:</b>				
Current:				
General Government	34,961			34,961
Public Safety		59,440		59,440
Public Works		98,584		98,584
Health	4,695	4,800		9,495
Capital Outlay	78,798		33,387	112,185
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	118,454	162,824	33,387	314,665
Total Receipts Over/(Under) Disbursements	(65,908)	(52,233)		(118,141)
<b>Other Financing Receipts:</b>				
Sale of Fixed Asset		2,303		2,303
	<hr/>	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(65,908)	(49,930)		(115,838)
Fund Cash Balances, January 1	106,985	217,267		324,252
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$41,077</u></b>	<b><u>\$167,337</u></b>	<b><u>\$0</u></b>	<b><u>\$208,414</u></b>

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

**WAYNE TOWNSHIP  
AUGLAIZE COUNTY**

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

	<b>Governmental Fund Types</b>		
	<b>General</b>	<b>Special Revenue</b>	<b>Totals (Memorandum Only)</b>
<b>Cash Receipts:</b>			
Local Taxes	\$12,848	\$21,061	\$33,909
Intergovernmental	59,166	71,451	130,617
Charges for Services		22,606	22,606
Licenses, Permits, and Fees	440		440
Earnings on Investments	5,548	5,959	11,507
Other Revenue	57	6,081	6,138
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	78,059	127,158	205,217
<b>Cash Disbursements:</b>			
Current:			
General Government	35,002		35,002
Public Safety		44,161	44,161
Public Works		99,727	99,727
Health	9,905	4,800	14,705
Capital Outlay	489		489
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	45,396	148,688	194,084
Total Receipts Over/(Under) Disbursements	32,663	(21,530)	11,133
Fund Cash Balances, January 1	74,322	238,797	313,119
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$106,985</u></b>	<b><u>\$217,267</u></b>	<b><u>\$324,252</u></b>

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

**WAYNE TOWNSHIP  
AUGLAIZE COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Wayne Township, Auglaize 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'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**

Investments are reported as assets. Accordingly, purchases 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.

Interim deposits held during the audit period were valued at cost.

**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 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.

**WAYNE TOWNSHIP  
AUGLAIZE COUNTY**

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

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

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

**Fire District Fund** - This fund receives tax money to pay the expenses related to providing and maintaining fire apparatus, appliances, and building, and for the payment of the volunteer firemen's club.

**Emergency Medical Services Fund (EMS)** - This fund receives tax money to pay the expenses related to the Township EMS contracts and equipment. This fund also charges for services to provide ambulance and other emergency services to individuals that do not reside in the area serviced.

**3. Capital Project Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township had the following significant capital project fund:

**Issue II Fund** - The Township received a grant from the State of Ohio for use in road repair and construction.

**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. 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.

**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.

**WAYNE TOWNSHIP  
AUGLAIZE COUNTY**

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

**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:

	<b>2002</b>	<b>2001</b>
Demand Deposits	\$208,414	\$324,252

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

**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	\$42,168	\$52,546	\$10,378
Special Revenue	105,145	112,894	7,749
Capital Projects	34,115	33,387	(728)
Total	\$181,428	\$198,827	\$17,399

**2002 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$152,798	\$118,454	\$34,344
Special Revenue	320,605	162,824	157,781
Capital Projects	34,115	33,387	728
Total	\$507,518	\$314,665	\$192,853

**2001 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$39,799	\$78,059	\$38,260
Special Revenue	100,591	127,158	26,567
Total	\$140,390	\$205,217	\$64,827

**2001 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$131,042	\$45,396	\$85,646
Special Revenue	324,347	148,688	175,659
Total	\$455,389	\$194,084	\$261,305

**WAYNE TOWNSHIP  
AUGLAIZE 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**

Township officials and other 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. Members of PERS contribute 8.5 percent of their gross salaries, and the Township contributes an amount equal to 13.55 percent of participants' gross salaries for 2002 and 2001. The Township has paid all contributions required through December 31, 2002.

**6. RISK MANAGEMENT**

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA). OTARMA is a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty insurance 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.

**A. Casualty Insurance**

OTARMA retains casualty risks up to \$250,000 per claim. 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.

**WAYNE TOWNSHIP  
AUGLAIZE COUNTY**

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

**6. RISK MANAGEMENT (Continued)**

**B. Property Insurance**

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.

**C. Financial Position**

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

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

**7. RELATED PARTY TRANSACTIONS**

The Township has contracted with Turn-Er Green, a lawn care company, for cemetery sexton duties. The owner of Turn-Er Green is the husband of the clerk and a cousin of a township trustee. The Township paid the contractor \$4,509 and \$7,195 for 2002 and 2001, respectively.

In addition, the independent contractor, Turn-Er Green collected approximately \$3,300 and \$4,800, for 2002 and 2001 respectively, for the opening and closing of graves.

**This page intentionally left blank.**



**Auditor of State  
Betty Montgomery**

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

Wayne Township  
Auglaize County  
P.O. Box 103  
Waynesfield, OH 45896

To the Board of Trustees:

We have audited the accompanying financial statements of Wayne Township, Auglaize County, (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated May 6, 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 items 2002-001 and 2002-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated May 6, 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. 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 effect the Township's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings as items 2002-002 and 2002-003.

**Internal Control Over Financial Reporting  
(Continued)**

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 over financial reporting that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, the reportable conditions described above as items 2002-002 and 2002-003 are considered to be material weaknesses.

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 May 6, 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.



**Betty Montgomery**  
Auditor of State

May 6, 2003

**WAYNE TOWNSHIP  
AUGLAIZE 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 2002-001**

The Township has a volunteer EMS squad which provides free services to Wayne Township residents and certain sections of Union Township, per contract. The clients that live outside of the service area are to be billed for the services rendered; however, many of these runs have not been billed, or if billed, not collected. There are no formal billing procedures, and no procedures are performed to determine that all billable runs have been invoiced, nor is there documentation to support the rates billed.

During 2001 and 2002, ambulance runs were provided to people living outside the service area, and the costs incurred were either not billed or were outstanding in excess of one year and are not subject to ongoing collection efforts. Then following represents the amounts due but not collected:

<b>2002</b>	<b>2001</b>	<b>TOTAL</b>
<u>\$1,200</u>	<u>\$8,658</u>	<u>\$9,858</u>

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28 a Finding for Recovery for public money due, but not collected is hereby issued against Holly Turner, Clerk, and her bonding company, jointly and severally, in the amount of \$9,858, and in favor of the Wayne Township Emergency Medical Services Fund.

**FINDING NUMBER 2002-002**

**Ohio Rev. Code Section 507.04** stipulates that the township clerk shall keep an accurate record of the proceedings of the board of township trustees at all its meetings, and of all its accounts and transactions, including the acceptance of the bonds of township officers.

The Township has entered into a contract for a cemetery sexton to open and close graves, pour footers for tombstones, place veteran's markers, and to mow and maintain the Willow Branch Cemetery. The Township contracted with Turn-Er Green Company without following bidding procedures. Turn-Er Green Company is operated by the Township clerk's husband, who is also a relative of one of the Trustees. The contract agreement states that the Township will pay for these services, when invoiced, per the rate schedule that is approved at the beginning of each year. However, except for the mowing of the cemetery, the independent contractor collected the revenue associated with these services rather than bill the Township.

The approximate cemetery revenue collected by the independent contractor for the years 2002 and 2001 was \$3,300 and \$4,800, respectively. These amounts have been adjusted and are reflected in the accompanying financial statements.

The lack of proper procedures to monitor the cemetery activities could result in incorrect rates being charged, activity not being recorded on the financial statements and other accountability issues. Since the collection of cemetery revenue is the responsibility of the Township, and the revenue is considered public funds, all revenue associated with the cemetery should be deposited in the township treasury and recorded on the township books. In addition, the Trustees should be monitoring all activity of the Township, including the cemetery. Additionally, since this contract has not been bid or quotes obtained and there are related parties involved, we recommend the Township contact the ethics commission regarding this activity.

**FINDING NUMBER 2002-003**

**Emergency Medical Services (EMS) Billings and Collections**

The Township has a volunteer EMS squad which provides free EMS services to Wayne Township residents and certain sections of Union Township, per contract. The clients that live outside of the service area are billed for the services rendered; however, many of these runs have not been billed. There are no formal billing procedures, and no procedures are performed to determine that all billable runs have been invoiced, nor is there documentation to support the rates billed. Many of the bills sent out are not collected, and there is little to no follow-up on these uncollected billings. In addition, the EMS run sheets are hand-numbered, and were not always complete in sequence.

The failure of the Township to have formal billing procedures to assure that all billable runs are invoiced and collected could lead to a substantial loss of revenue, and ultimately an operating loss for the Emergency Medical Service Fund since 78 percent of potential revenue from ambulance runs for the audit period has gone uncollected. That percentage includes 38 percent of billable runs that had not been billed.

The Township should adopt a policy outlining the procedures to follow for the billing and collection for EMS runs. This policy should include the method to account for all EMS billable runs by requiring preprinted numerical control of the run sheets; the reconciling of the run sheets to invoices to assure all billable runs are invoiced; the establishment of consistent rates to be charged; the procedure for follow-up on unpaid accounts, (I.E. notification every 30 days for 90 days, then transfer to a collection agency and/or prosecution) or eventual write-off, if necessary. Documentation should be maintained showing the course of action taken by the Township to collect on these accounts. It is possible that many of these accounts could be partially collected through Medicare. If it becomes necessary for accounts to be written off, they should first be approved by the Trustees and documented in the minutes, prior to write-off.



**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**WAYNE TOWNSHIP**

**AUGLAIZE 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 17, 2003**