



**Auditor of State  
Betty Montgomery**



**BERLIN TOWNSHIP  
DELAWARE COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Berlin Township  
Delaware County  
3271 Cheshire Road  
Delaware, Ohio 43015

To the Board of Trustees:

We have audited the accompanying financial statements of Berlin Township, Delaware County, Ohio (the Township) as of and for the years ended December 31, 2002 and December 31, 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 December 31, 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 February 11, 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.

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

February 11, 2003

**BERLIN TOWNSHIP  
DELAWARE 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>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$198,888	\$167,292	\$0	\$0	\$366,180
Intergovernmental	67,823	89,716	0	0	157,539
Licenses, Permits, and Fees	0	87,304	0	0	87,304
Earnings on Investments	24,173	1,282	0	0	25,455
Other Revenue	4,114	18,552	0	0	22,666
<b>Total Cash Receipts</b>	<u>294,998</u>	<u>364,146</u>	<u>0</u>	<u>0</u>	<u>659,144</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	109,462	72,417	0	0	181,879
Public Safety	0	63,987	0	0	63,987
Public Works	7,746	77,305	0	0	85,051
Health	22,974	13,424	0	0	36,398
Redemption of Principal	0	0	5,364	0	5,364
Capital Outlay	98,288	40,496	0	3,286	142,070
<b>Total Cash Disbursements</b>	<u>238,470</u>	<u>267,629</u>	<u>5,364</u>	<u>3,286</u>	<u>514,749</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>56,528</u>	<u>96,517</u>	<u>(5,364)</u>	<u>(3,286)</u>	<u>144,395</u>
<b>Other Financing Receipts and (Disbursements):</b>					
Transfers-In	0	0	0	12,000	12,000
Transfers-Out	(12,000)	0	0	0	(12,000)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(12,000)</u>	<u>0</u>	<u>0</u>	<u>12,000</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>44,528</u>	<u>96,517</u>	<u>(5,364)</u>	<u>8,714</u>	<u>144,395</u>
<b>Fund Cash Balances, January 1</b>	<u>844,480</u>	<u>532,329</u>	<u>101,906</u>	<u>118</u>	<u>1,478,833</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$889,008</b></u>	<u><b>\$628,846</b></u>	<u><b>\$96,542</b></u>	<u><b>\$8,832</b></u>	<u><b>\$1,623,228</b></u>
<b>Reserve for Encumbrances, December 31</b>	<u><b>\$888</b></u>	<u><b>\$36,312</b></u>	<u><b>\$64,489</b></u>	<u><b>\$8,714</b></u>	<u><b>\$110,403</b></u>

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

**BERLIN TOWNSHIP  
DELAWARE TOWNSHIP**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Agency</u>
Total Cash Receipts	<u>\$0</u>
Total Cash Disbursements	<u>0</u>
Excess of Receipts Over/(Under) Disbursements	0
Fund Cash Balances, January 1	<u>167</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$167</u></u></b>

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

**BERLIN TOWNSHIP  
DELAWARE 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**

	<u>Governmental Fund Types</u>				<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$181,118	\$156,006	\$0	\$0	\$337,124
Intergovernmental	89,723	87,124	0	0	176,847
Licenses, Permits, and Fees	0	63,899	0	0	63,899
Earnings on Investments	47,424	1,955	0	0	49,379
Other Revenue	13,248	12,766	0	15,724	41,738
	<u>331,513</u>	<u>321,750</u>	<u>0</u>	<u>15,724</u>	<u>668,987</u>
<b>Total Cash Receipts</b>					
	<u>331,513</u>	<u>321,750</u>	<u>0</u>	<u>15,724</u>	<u>668,987</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	95,441	50,609	0	0	146,050
Public Safety	0	59,622	0	0	59,622
Public Works	61,269	78,859	0	0	140,128
Health	8,610	17,995	0	0	26,605
Debt Service:	0	0	0	0	
Redemption of Principal	0	0	5,364	0	5,364
Capital Outlay	12,923	24,635	0	180,063	217,621
	<u>178,243</u>	<u>231,720</u>	<u>5,364</u>	<u>180,063</u>	<u>595,390</u>
<b>Total Cash Disbursements</b>					
	<u>178,243</u>	<u>231,720</u>	<u>5,364</u>	<u>180,063</u>	<u>595,390</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>153,270</u>	<u>90,030</u>	<u>(5,364)</u>	<u>(164,339)</u>	<u>73,597</u>
<b>Other Financing Receipts and (Disbursements):</b>					
Transfers-In	0	0	107,270	57,813	165,083
Transfers-Out	(165,083)	0	0	0	(165,083)
	<u>(165,083)</u>	<u>0</u>	<u>107,270</u>	<u>57,813</u>	<u>0</u>
<b>Total Other Financing Receipts/(Disbursements)</b>					
	<u>(165,083)</u>	<u>0</u>	<u>107,270</u>	<u>57,813</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(11,813)</u>	<u>90,030</u>	<u>101,906</u>	<u>(106,526)</u>	<u>73,597</u>
Fund Cash Balances, January 1	847,379	442,299	0	115,558	1,405,236
Residual Equity Transfer In/Out	8,914	0	0	(8,914)	0
	<u>844,480</u>	<u>532,329</u>	<u>101,906</u>	<u>118</u>	<u>1,478,833</u>
<b>Fund Cash Balances, December 31</b>					
	<u>844,480</u>	<u>532,329</u>	<u>101,906</u>	<u>118</u>	<u>1,478,833</u>
Reserve for Encumbrances, December 31	\$67,602	\$7,006	\$101,907	\$0	\$176,515
	<u>\$67,602</u>	<u>\$7,006</u>	<u>\$101,907</u>	<u>\$0</u>	<u>\$176,515</u>

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

**BERLIN TOWNSHIP  
DELAWARE TOWNSHIP**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGE IN FUND CASH BALANCE  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Agency</u>
Total Cash Receipts	<u>\$0</u>
Total Cash Disbursements	<u>0</u>
Excess of Receipts Over/(Under) Disbursements	0
Fund Cash Balances, January 1	<u>167</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$167</u></u></b>

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

**BERLIN TOWNSHIP  
DELAWARE COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Berlin Township, Delaware County, Ohio (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, and 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.

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:

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

*Fire District Fund* – This fund receives taxes levied to provide fire protection services

**BERLIN TOWNSHIP  
DELAWARE COUNTY**

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

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

**D. Fund Accounting (Continued)**

**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 significant Debt Service Funds

*Ohio Public Works Commission Piatt Road Improvement Note – This fund established to accumulate resources for payment on note debt*

*Ohio Public Works Commission Hollenback Road Improvement Note – This fund established to accumulated resources for payment of note debt*

**4. Capital Projects 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 funds

*Hollenback Road Widening Fund – The Township received a grant and a loan from the State of Ohio and used local funds to perform a road improvement project.*

*Piatt Road (Phase II) OPWC Fund – The Township received a grant and a loan from the State of Ohio and used local funds to perform a road improvement project.*

**5. Agency Fund**

This fund is used to account for resources for which the Township is acting in an agency capacity. The Township's Unclaimed Monies Fund is used to account for unclaimed monies held by the Township.

**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. Unencumbered appropriations lapse at year end.

**BERLIN TOWNSHIP  
DELAWARE COUNTY**

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

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

**E. Budgetary Process (Continued)**

**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.

**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.

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	\$478,466	\$354,406
Total deposits	478,466	354,406
STAR Ohio	1,144,930	1,124,594
Total investments	1,144,930	1,124,594
Total deposits and investments	\$1,623,396	\$1,479,000

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

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

**BERLIN TOWNSHIP  
DELAWARE COUNTY**

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

**3. BUDGETARY ACTIVITY**

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

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$357,687	\$294,988	(\$62,699)
Special Revenue	366,535	364,146	(2,389)
Capital Projects	14,500	12,000	(2,500)
Total	\$738,722	\$671,134	(\$67,588)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,203,927	\$251,358	\$952,569
Special Revenue	897,362	303,941	593,421
Debt Service	101,906	69,853	32,053
Capital Projects	14,618	12,000	2,618
Total	\$2,217,813	\$637,152	\$1,580,661

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$346,489	\$331,513	(\$14,976)
Special Revenue	298,419	321,750	23,331
Debt Service	107,270	107,270	0
Capital Projects	124,000	73,537	(50,463)
Total	\$876,178	\$834,070	(\$42,108)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,193,868	\$410,928	\$782,940
Special Revenue	740,721	238,726	501,995
Debt Service	107,271	107,271	0
Capital Projects	239,559	180,063	59,496
Total	\$2,281,419	\$936,988	\$1,344,431

**BERLIN TOWNSHIP  
DELAWARE 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.

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. DEBT**

Debt outstanding at December 31, 2002 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Public Works Commission, Piatt Road Improvement Note	\$32,056	0%
Ohio Public Works Commission, Hollenback Road Improvement Note	64,490	0%
Total	<u>\$32,056</u>	

Both Ohio Public Works Commission notes were issued to finance improvements to Township roads.

Amortization of the above debt is scheduled as follows:

	<u>Ohio Public Works Commission Piatt Road Improvement Note</u>	<u>Ohio Public Works Commission Hollenback Road Improvement Note</u>
Year ending December 31:		
2003	\$890	\$1,791
2004	890	1,791
2005	890	1,791
2006	890	1,791
2007	890	1,791
2008 – 2021	27,606	55,535
Total	<u>\$32,056</u>	<u>\$64,490</u>

**BERLIN TOWNSHIP  
DELAWARE COUNTY**

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

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

**7. RISK MANAGEMENT**

The Township has obtained commercial insurance for the following risks:

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

**8. CONTINGENT LIABILITIES**

The Township is defendant in several lawsuits. Although the outcome of these suits is not presently determinable, management believes that the resolution of these matters will not materially adversely affect the Township's financial condition.

**9. RESIDUAL EQUITY TRANSFER**

The Township Trustees approved the transfer of \$8,914 from the capital projects funds to the General fund on July 9, 2001. This amount represented remaining fund balances of completed projects.



**Auditor of State  
Betty Montgomery**

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

Berlin Township  
Delaware County  
3271 Cheshire Road  
Delaware, Ohio 43015

To the Board of Trustees:

We have audited the accompanying financial statements of Berlin Township, Delaware County, Ohio (the Township) as of and for the years ended December 31, 2002 and December 31, 2001, and have issued our report thereon dated February 11, 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**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 a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Township in a separate letter dated February 11, 2003.

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Berlin Township  
Delaware 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

February 11, 2003



**Auditor of State  
Betty Montgomery**

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P.O. Box 1140  
Columbus, Ohio 43216-1140

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800-282-0370

Facsimile 614-466-4490

**BERLIN TOWNSHIP**

**DELAWARE COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MARCH 13, 2003**