



**Auditor of State
Betty Montgomery**

**JOINT EMERGENCY MEDICAL SERVICE DISTRICT
WARREN COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report.....	1
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – For the Year Ended December 31, 2002 and 2001	3
Notes to the Financial Statements	5
Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	9
Schedule of Findings.....	11
Schedule of Prior Audit Findings.....	17

This page intentionally left blank.



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Joint Emergency Medical Service District
Warren County
201 East 6th Street
Franklin, Ohio 45005

To the Board of Trustees:

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

In our opinion, the financial statements referred to above presents fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the District, as of December 31, 2002 and 2001, and its combined unclassified cash receipts and unclassified disbursements for the year 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 28, 2003 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the management, the Board of Trustees and other officials authorized to receive this report under Section 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 28, 2003

**JOINT EMERGENCY MEDICAL SERVICE DISTRICT
WARREN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2002 AND 2001**

	<u>2002</u>	<u>2001</u>
Cash Receipts:		
Local Taxes	\$540,388	\$501,548
Intergovernmental	66,310	55,108
Charges for Services	412,503	371,445
Licenses, Permits, Fees and Other	<u>27,696</u>	<u>45,635</u>
Total Cash Receipts	<u>1,046,897</u>	<u>973,736</u>
Cash Disbursements:		
Current:		
Security of Persons and Property		
General Government	866,028	841,775
Other	765	0
Debt Service:		
Redemption of Principal	25,954	24,362
Interest	3,299	4,892
Capital Outlay	<u>110,935</u>	<u>0</u>
Total Cash Disbursements	<u>1,006,981</u>	<u>871,029</u>
Total Cash Receipts Over Cash Disbursements	<u>39,916</u>	<u>102,707</u>
Other Financing Receipts:		
Proceeds from Sale of Public Debt:		
Other Proceeds from Sale of Debt	<u>80,010</u>	<u>0</u>
Total Other Financing Receipts	<u>80,010</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements	119,926	102,707
Fund Cash Balances, January 1	<u>202,022</u>	<u>99,315</u>
Fund Cash Balances, December 31	<u>\$321,948</u>	<u>\$202,022</u>
Reserves for Encumbrances, December 31	<u>\$1,848</u>	<u>\$0</u>

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

This page intentionally left blank.

**JOINT EMERGENCY MEDICAL SERVICE DISTRICT
WARREN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Joint Emergency Medical Service District, Warren County, Ohio (the District), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by an appointed three-member Board of Trustees. One board member is appointed by each political subdivision within the District. Those subdivisions are the City of Franklin, the Village of Carlisle and Franklin Township. The District provides rescue services within the District and by contract to areas outside the District.

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

B. Basis of Accounting

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

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

C. Budgetary Process

The Ohio Revised Code requires the District to budget annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

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 District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The District did not encumber all commitments required by Ohio law during the year ended December 31, 2001.

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

**JOINT EMERGENCY MEDICAL SERVICE DISTRICT
WARREN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Property, Plant and Equipment

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

2. CASH AND DEPOSITS

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

	2002	2001
Demand deposits	\$321,948	\$202,022

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

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

2002 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$1,043,073	\$1,126,907	\$83,834

2002 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$1,055,473	\$1,008,829	\$46,644

2001 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$813,500	\$973,736	\$160,236

2001 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$862,815	\$871,029	(\$8,214)

Contrary to Ohio law, the District did not properly encumber expenditures.

**JOINT EMERGENCY MEDICAL SERVICE DISTRICT
WARREN 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 District.

5. DEBT

Debt outstanding at December 31, 2002 was as follows:

	Principal	Interest Rate
1999 Ambulance Loan	27,731	6.00%
2002 Ambulance Loan	80,010	5.00%
Total	\$107,741	

The 1999 Ambulance Loan was obtained to purchase two ambulances for the District.

The 2002 Ambulance Loan was obtained to purchase one ambulance for the District. The loan is to be repaid in four annual installments of \$22,602, including interest.

Amortization of the above debt, including interest, is scheduled as follows:

	1999 Ambulance Loan	2002 Ambulance Loan
Year ending December 31:		
2003	\$29,254	\$22,602
2004	0	22,602
2005	0	22,602
2006	0	22,602
Total	\$29,254	\$90,408

**JOINT EMERGENCY MEDICAL SERVICE DISTRICT
WARREN COUNTY**

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

6. RETIREMENT SYSTEMS

The District's full-time fire 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 member employees contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries through December 31, 2002. The District has paid all contributions required through December 31, 2002.

7. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

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



Auditor of State Betty Montgomery

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

Joint Emergency Medical Service District
Warren County
201 East 6th Street
Franklin, Ohio 45005

To the Board of Trustees:

We have audited the accompanying financial statements of the Joint Emergency Medical Service District, Warren County, Ohio (the District), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated February 28, 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 District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our 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 as items 2002-60483-001 through 2002-60483-006.

We also noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated February 28, 2003.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District's ability to record, process, summarize and report financial data consistent with assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings as items 2002-60483-002, 2002-60483-003 and 2002-60483-007.

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 District in a separate letter dated February 28, 2003.

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. We believe findings 2002-60483-002 and 2002-60483-003 of the reportable conditions described above are material weaknesses.

This report is intended solely for the information and use of the 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 28, 2003

**JOINT EMERGENCY MEDICAL SERVICE DISTRICT
WARREN 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 2002-60483-001

Finding for Recovery

JEMS Board policies state that all expenditures must be properly approved by the signing of the voucher by the Clerk and one board member, or two board members for proper control of spending. During 2001, several checks were paid to the former clerk, Lisa Spreckelmeier, which were not payroll checks. These checks were written by the clerk to herself. For several of these items, no supporting documentation could be located. Other items had receipts and/or documentation, but the receipts or documentation were for petty cash reimbursements that were not approved petty cash expenditures or documentation that was not approved by the JEMS Board. See the following table for a list of all unsupported payments to the former clerk:

Check #	Date	Payee	Amount	Comments
1987	1/15/01	Lisa Spreckelmeier	\$10.00	Receipt for truck wash; JEMS policy does not provide for payment for ambulances to be washed
			8.16	Taco Bell receipt on 12/13/00 at 8:30 pm in Trenton, Ohio
			8.00	Gas at Speedway on 12/13/00 at 8:18 pm in Middletown, Ohio
			91.48	No receipt to support amount. A receipt for \$47.48 was attached to the voucher, however the item was not identified on the receipt.
2099	3/26/01	Lisa Spreckelmeier	115.78	No documentation to support disbursement.
2139	4/30/01	Miami University Middletown (MUM)	487.72	An unauthorized payment to MUM for a Medical Microbiology class.
2607	9/18/01	Lisa Spreckelmeier	85.65	Payroll check # 2586 was initially issued for \$450.77. This check was later voided and reissued as check # 2607 for \$536.42. The payroll documentation supports the payment of \$450.77.
		Petty Cash	99.67	\$100 in petty cash was under the control of Lisa Spreckelmeier until it was abolished in March 2001. The petty cash holder currently contains \$0.33 in pennies. \$99.67 is missing with no receipts to support it. Receipts in the petty cash holder were for personal items. These items included a truck wash, groceries, pizza and stamps. A receipt for Jiffy Lube for service to Ms. Spreckelmeier's personal vehicle was also found in the petty cash holder.

**FINDING NUMBER 2002-60483-001
 (Continued)**

Check #	Date	Payee	Amount	Comments
		Total Unsupported Expenditures	906.46	
			(347.72)	This amount was repaid by Lisa Spreckelmeier with check #2139.
			(140.00)	This amount was withheld from Lisa Spreckelmeier's payroll checks in September 2001.
			(102.83)	This amount was repaid by Lisa Spreckelmeier for personal calls from Station 19 totaling \$6.01 and for being over her allowable cell phone amount totaling \$96.82. These amounts were obtained from a letter from Lisa Spreckelmeier detailing her payments.
		Total Amount Reimbursed	(590.55)	
		Finding for recovery	\$315.91	

In accordance with the forgoing facts, and pursuant to Ohio Rev. Code, Section 117.28, a finding for recovery for public monies illegally expended is hereby issued against Lisa Spreckelmeier, and her bonding company, Personal Service Insurance Company, jointly and severally, in the amount of \$315.91 in favor of the Joint Emergency Medical Service District's General Fund.

FINDING NUMBER 2002-60483-002

Material Noncompliance and Internal Control Material Weakness

Ohio Rev. Code, Section 733.28, requires the Clerk to maintain the books of the District and exhibit accurate statements of all monies received and expended. The District's fiscal officer did not maintain a complete receipt ledger, appropriation ledger or cash journal for 2001. The District did not classify receipt and disbursement transactions. The District was therefore unable to monitor compliance with its appropriation resolution. The District was also unable to classify receipts by source or disbursements by purpose in its annual report, which was not filed contrary to Ohio Revised Code Section 117.38.

Ohio Administrative Code, Section 117-2-02 (A), requires governments to maintain an accounting system and accounting records sufficient to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements. Per Ohio Administrative Code, Section 117-2-02 (C), accounting records that can help achieve these objectives include:

1. Cash Journal, which typically includes the amount, date, receipt number, check number, account code, purchase order number, and any other information necessary to properly classify the transaction.
2. Receipts Ledger, which typically assembles and classifies receipts into separate accounts for each type of receipt of each fund.
3. Appropriation Ledger, which assembles and classifies disbursements into separate accounts, for at a minimum, each account listed in the appropriation resolution.

FINDING NUMBER 2002-60483-003

Material Noncompliance and Internal Control Material Weakness

The small size of the District staff does not allow for an adequate segregation of duties. The Clerk processes all the financial record keeping including receipting, posting and reconciling to the depository. Bookkeeping errors may occur without the detection of management. Therefore, it is important that the Board of Trustees monitor financial activity.

- We believe the following conditions indicate a need for increased oversight of management by the District.
- Required budgetary forms not completed in a timely manner during 2001.
- Monthly reconciliations of District bank accounts were not performed during 2001. The general bank account was reconciled at a later date by AOS.
- The last six months of the District's records for 2001 were erased from the UAN system.
- Withholdings in payroll records were calculated incorrectly, resulting in incorrect payments to some employees and withholdings were not always remitted during 2001.
- The petty cash drawer is short approximately \$100.
- Supporting documentation was not maintained for all expenditures during 2001. Several checks were paid without any supporting documentation to verify the validity of the expenditure.
- Checks were written out of order and were back-dated.
- No approval of expenditures by the Board was noted in the minutes between June and December 2001.

To maintain continuing accountability and to strengthen internal accounting controls, officials should periodically review the records to determine accuracy and to assure themselves that proper procedures are followed by the fiscal officer. For each regular Board meeting, the Clerk should provide the Board members with detailed budget and actual financial statements, cash balances, checks paid, outstanding encumbrances and bank reconciliations. These periodic reviews should be noted in the minutes and documents reviewed should be initialed by the reviewer.

FINDING NUMBER 2002-60483-004

Material Noncompliance

Ohio Rev. Code, Section 5705.41 (D), states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same... has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

This section also provides two "exceptions" to the above requirements:

**FINDING NUMBER 2002-60483-004
(Continued)**

- A. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was appropriated and free of any previous encumbrances, the Board of Trustees may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.
- B. If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Board of Trustees, if such expenditure is otherwise valid.

The availability of funds was not certified in 70% of the Districts expenditures tested. The two exceptions mentioned above did not apply.

FINDING NUMBER 2002-60483-005

Material Noncompliance

Ohio Rev. Code, Section 149.351, provides that all records are the property of the public office and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commissions provided for under Sections 149.38 to 149.42, Revised Code.

The District could not provide all minutes, ordinances, or resolutions for the audit period in written form. The District also did not provide the Total Amounts Available from All Sources document, and other budgetary documents, nor could these be obtained from the county auditor. 43% of purchase orders requested for testing could not be located. Also one bank statement for the lock box account could not be located. Duplicate receipts could not be located for all deposits.

The District should develop policies and procedures outlining the security of all records or take a written inventory of all records noting the records description and location. All records should be maintained in a secure central location. Disposal of records should only be made in accordance with an approved records retention schedule.

FINDING NUMBER 2002-60483-006

Material Noncompliance

Ohio Rev. Code, Section 9.38, states public money must be deposited with the clerk of the public office or to a designated depository on the business day of the receipt, if the total amount of such moneys received exceeds \$1,000. If the total amount does not exceed \$1,000, the public official has the option of either depositing the money on the next business day following the day of receipt of adopting a policy permitting a different time period. The alternate time period, however, shall not exceed three business days following the day of receipt. Further, the policy must include procedures to safeguard the money until the time of deposit. Receipts were not deposited in a timely manner.

FINDING NUMBER 2002-60483-007

Reportable Condition

The District did not follow proper budgetary procedures which help to control receipting and expending of monies.

- The District did not certify to the County Auditor the total amount from all sources available for expenditures for the preceding year for 2001. This is to be certified on or about the first day of the fiscal year.
- The District did not use purchase orders correctly. Purchase orders are used to ensure that the funds are available and not already "set aside" to be spent and aids in helping to prevent negative fund balances. Purchase orders should be completed before an expenditure is made.

Effort should be made for the District Officials to become familiar with applicable budgetary laws and to institute procedures to follow. Failure to follow these procedures could result in overspending and negative cash balances.

This page intentionally left blank.

**JOINT EMERGENCY MEDICAL SERVICE DISTRICT
WARREN COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2000-60483-001	Internal Control – No review of payroll expenditures by the Board of Trustees	YES	
2000-60483-002	Internal Control – Payroll account was not reconciled during the audit period.	NO	No separate payroll account during audit period. Account was still not reconciled during 2001, reissue as Finding 2002-60483-003.
2000-60483-003	Noncompliance - Not properly encumbering	NO	Reissued as Finding 2002-60483-004.
2000-60483-004	Internal Control – A Receipt ledger and Expenditure ledger was not maintained by the District during the audit period.	NO	The District implemented the UAN system at the beginning of 2001, but records for July 1 through December 31, 2001 could not be located. Missing records had to be reconstructed from other sources such as bank statements and canceled checks for 2001. Reissued as Finding 2002-60483-002.
2000-60483-005	Internal Control – Expenditures were not approved by the Board of Trustees	NO	Reissued as Finding 2002-60483-003.



**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

JOINT EMERGENCY MEDICAL SERVICE DISTRICT

WARREN 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
APRIL 17, 2003**