



**Auditor of State
Betty Montgomery**

MALAGA TOWNSHIP
MONROE COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Malaga Township
Monroe County
51399 Grizzle Ridge Road
Jerusalem, Ohio 43747

To the Board of Trustees:

We have audited the accompanying financial statements of Malaga Township, Monroe County, Ohio (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 Malaga Township, Monroe 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 April 7, 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.

Malaga Township
Monroe County
Independent Accountants' Report
Page 2

This report is intended solely for the information and use of the audit committee, 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

April 7, 2003

**MALAGA TOWNSHIP
MONROE 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**

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts:					
Local Taxes	\$6,980	\$12,575	\$	\$	\$19,555
Intergovernmental	39,448	50,977	9,638	1,255	101,318
Special Assessments		21			21
Earnings on Investments	37	53			90
Other Revenue	17				17
Total Cash Receipts	46,482	63,626	9,638	1,255	121,001
Cash Disbursements:					
Current:					
General Government	19,383				19,383
Public Safety	1,100				1,100
Public Works	720	71,204			71,924
Health	3,874				3,874
Human Services	1,125				1,125
Debt Service:					
Redemption of Principal			10,936	1,034	11,970
Interest and Fiscal Charges			2,409	221	2,630
Total Cash Disbursements	26,202	71,204	13,345	1,255	112,006
Total Cash Receipts Over/(Under) Cash Disbursements	20,280	(7,578)	(3,707)	0	8,995
Other Financing Receipts/(Disbursements):					
Transfers-In		14,658	4,448		19,106
Transfers-Out	(14,658)	(4,448)			(19,106)
Total Other Financing Receipts/(Disbursements)	(14,658)	10,210	4,448	0	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	5,622	2,632	741	0	8,995
Fund Cash Balances, January 1	(3,358)	4,951	2,966	105	4,664
Fund Cash Balances, December 31	\$2,264	\$7,583	\$3,707	\$105	\$13,659

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

**MALAGA TOWNSHIP
MONROE 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>	
Cash Receipts:					
Local Taxes	\$6,453	\$11,876	\$	\$	\$18,329
Intergovernmental	3,618	55,715	2,966	846	63,145
Earnings on Investments	171	128			299
Other Revenue	520	3,660			4,180
	<u>10,762</u>	<u>71,379</u>	<u>2,966</u>	<u>846</u>	<u>85,953</u>
Total Cash Receipts					
Cash Disbursements:					
Current:					
General Government	17,949				17,949
Public Safety	1,000				1,000
Public Works	720	82,078			82,798
Health	3,760				3,760
Debt Service:					
Redemption of Principal				514	514
Interest and Fiscal Charges				227	227
Capital Outlay		42,134			42,134
	<u>23,429</u>	<u>124,212</u>	<u>0</u>	<u>741</u>	<u>148,382</u>
Total Cash Disbursements					
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(12,667)</u>	<u>(52,833)</u>	<u>2,966</u>	<u>105</u>	<u>(62,429)</u>
Other Financing Receipts:					
Proceeds from Sale of Public Debt:					
Sale of Notes		38,933			38,933
	<u>0</u>	<u>38,933</u>	<u>0</u>	<u>0</u>	<u>38,933</u>
Total Other Financing Receipts					
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	<u>(12,667)</u>	<u>(13,900)</u>	<u>2,966</u>	<u>105</u>	<u>(23,496)</u>
Fund Cash Balances, January 1	<u>9,309</u>	<u>18,851</u>	<u>0</u>	<u>0</u>	<u>28,160</u>
Fund Cash Balances, December 31	<u>(\$3,358)</u>	<u>\$4,951</u>	<u>\$2,966</u>	<u>\$105</u>	<u>\$4,664</u>

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

**MALAGA TOWNSHIP
MONROE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Malaga Township, Monroe 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 the Lewisville Community Volunteer Fire Department, the Beallsville Community Volunteer Fire Department, and the Somerton Volunteer Fire Department to provide fire and 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. Fund Accounting

The Township uses fund accounting to segregate cash that is 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 Fund:

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

3. Debt Service Funds

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

General Note Retirement Fund - This fund receives gasoline tax money to pay the principal and interest on a note issued for the purchase of a tractor.

**MALAGA TOWNSHIP
MONROE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

4. Capital Project Funds

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

Issue II Fund – This fund receives gasoline tax money to pay the loan from the State of Ohio to replace and repair Township roads.

D. 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 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.

E. 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.

**MALAGA TOWNSHIP
MONROE COUNTY**

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

2. EQUITY IN POOLED CASH

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

	2002	2001
Demand deposits	\$13,659	\$4,664

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation.

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	\$25,825	\$46,482	\$20,657
Special Revenue	87,535	78,284	(9,251)
Debt Service	5,931	14,086	8,155
Capital Projects	1,150	1,255	105
Total	\$120,441	\$140,107	\$19,666

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$26,733	\$40,860	(\$14,127)
Special Revenue	88,220	75,652	12,568
Debt Service	8,897	13,345	(4,448)
Capital Projects	1,255	1,255	0
Total	\$125,105	\$131,112	(\$6,007)

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$9,858	\$10,762	\$904
Special Revenue	113,894	110,312	(3,582)
Debt Service	2,966	2,966	0
Capital Projects	741	846	105
Total	\$127,459	\$124,886	(\$2,573)

**MALAGA TOWNSHIP
MONROE COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$19,177	\$23,429	(\$4,252)
Special Revenue	129,769	124,212	5,557
Debt Service	4,448	0	4,448
Capital Projects	741	741	0
Total	\$154,135	\$148,382	5,753

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General and General Note Retirement Funds by \$14,127 and \$4,448, respectively, for the year ended December 31, 2002, and in the General Fund by \$4,252 for the year ended December 31, 2001. Also contrary to Ohio law, at December 31, 2001, the General Fund had a deficit fund cash balance of \$3,358.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the 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. DEBT

Debt outstanding at December 31, 2002, was as follows:

	Principal	Interest Rate
Ohio Public Works Commission (OPWC) Loan	\$9,764	2%
General Obligation Note	28,002	5.02%
Total	\$37,766	

The OPWC loan was issued to complete road improvements. The general obligation note was issued to finance the purchase of a new tractor to be used for Township road maintenance. The OPWC loan and the general obligation note are collateralized solely by the Township's taxing authority.

**MALAGA TOWNSHIP
MONROE COUNTY**

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

5. DEBT (Continued)

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

Year ending December 31:	<u>OPWC Loan</u>	<u>General Obligation Notes</u>
2003	\$627	\$4,448
2004	1,255	8,897
2005	1,255	8,897
2006	1,255	8,897
2007	1,255	
2008 – 2011	5,020	
Total	<u>\$10,667</u>	<u>\$31,139</u>

6. RETIREMENT SYSTEM

The Township's elected officials 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. The Township has paid all contributions required through December 31, 2002.

7. RISK MANAGEMENT

Risk Pool Membership

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk sharing pool available to Ohio townships. OTARMA provides property and casualty 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 member's deductibles.

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 from the General Reinsurance Corporation.

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.

**MALAGA TOWNSHIP
MONROE COUNTY**

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

7. RISK MANAGEMENT (Continued)

Risk Pool Membership (Continued)

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.

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, 2001 and 2000 (the latest information available):

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
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>
<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
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>

The Township also provides medical insurance for officials.



**Auditor of State
Betty Montgomery**

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

Malaga Township
Monroe County
51399 Grizzle Ridge Road
Jerusalem, Ohio 43747

To the Board of Trustees:

We have audited the accompanying financial statements of Malaga Township, Monroe County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated April 7, 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*, and are described in the accompanying Schedule of Findings as items 2002-41056-001 through 2002-41056-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated April 7, 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 a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Township's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying Schedule of Findings as item 2001-41056-004.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above to be a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated April 7, 2003.

This report is intended solely for the information and use of the audit committee, 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

April 7, 2003

**MALAGA TOWNSHIP
MONROE 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 2002-41056-001

Noncompliance Citation

Ohio Rev. Code § 5705.10 requires that money paid into a fund may only be used for the purpose for which the fund is established. As a result, a negative fund balance indicates that money from one fund was used to cover the expenses of another fund.

At December 31, 2001, the Township's General Fund had a negative cash fund balance of \$3,358.

We recommend the Clerk and Board of Trustees monitor fund cash balances on a periodic basis and if negative fund balances occur officials should try to cut unnecessary expenditures. (See Finding Number 2002-41056-004)

FINDING NUMBER 2002-41056-002

Noncompliance Citation

Ohio Rev. Code § 5705.41(B) requires no subdivision or taxing authority to expend money unless it has been appropriated.

In 2002, the General Fund and the General Note Retirement Fund had expenditures which exceeded appropriations by \$14,127 and \$4,448 respectively. In 2001, the General Fund had expenditures which exceeded appropriations by \$4,252.

The Clerk should deny payment requests exceeding appropriations. The Clerk may request the Trustees to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.

FINDING NUMBER 2002-41056-003

Noncompliance Citation

Ohio Admin. Code §117-2-02(C)(1) provides that all public offices should integrate the budgetary account, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted balances of appropriations.

During both 2002 and 2001, the Township did not post estimated receipts to its accounting system. As a result, there was no method established whereby the Township could accurately compare budgeted to actual receipts and file any amended certificates of estimated resources when needed.

We recommend the Township Clerk maintain the receipts ledger set forth in Ohio Admin. Code §117-2-02 (C) (1).

**MALAGA TOWNSHIP
MONROE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001
(Continued)**

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

FINDING NUMBER 2002-41056-004

Material Weakness - Limiting Expenditures

The Township's General Fund had a negative cash fund balance at December 31, 2001. Furthermore, the Township's combined fund balances at December 31, 2001 only totaled \$4,664. While the General Fund and the other fund balances were able to recover slightly in 2002, this was only due to the receipt and transfer of an unusually large estate tax settlement.

For the years ended December 31, 1999, 2000 and 2001, total expenditures have exceeded total revenues by significant amounts, thereby diminishing fund balances. This is attributed to the inability of the Township's property taxes and intergovernmental revenue to keep pace with increasing costs. This condition, if left unchecked, could result in going concern considerations for the Township, and could lead to the Township being declared in fiscal watch or fiscal emergency.

We recommend the Township limit spending to allow fund balances to recover to normal levels. We further recommend the Board consider cost cutting measures and carefully monitor financial reports on a monthly basis to ensure expenditures stay within or below receipted revenue. Another alternative measure would be to ask Township residents to pass additional levies.

**MALAGA TOWNSHIP
MONROE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDING
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; Explain:
2000-41056-001	Ohio Rev. Code Section 5705.41 (B) expenditures in excess of appropriations	No	Reissued as Finding Number 2002-41056-002.



**Auditor of State
Betty Montgomery**

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MALAGA TOWNSHIP

MONROE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 20, 2003**