



**Auditor of State
Betty Montgomery**

VILLAGE OF STRYKER
WILLIAMS COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Village of Stryker
Williams County
200 N. Defiance Street, P.O. Box 404
Stryker, Ohio 43557-0404

To the Village Council:

We have audited the accompanying financial statements of the Village of Stryker, Williams County, (the Village) as of and for the years ended December 31, 2002 and 2001. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 audits 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 audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Village 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 the Village 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 28, 2003 on our consideration of the Village'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 audits.

Village of Stryker
Williams County
Independent Accountants' Report
Page 2

This report is intended solely for the information and use of the finance committee, management, Village Council, 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 28, 2003

**VILLAGE OF STRYKER
WILLIAMS 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>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$354,740		\$192,937	\$547,677
Special Assessments		\$2,071		2,071
Intergovernmental Receipts	93,447	69,923	23,968	187,338
Charges for Services	631			631
Fines, Licenses, and Permits	10,145	3,454		13,599
Earnings on Investments	18,463	976		19,439
Miscellaneous	5,876	377		6,253
	<u>483,302</u>	<u>76,801</u>	<u>216,905</u>	<u>777,008</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	205,831	3,501		209,332
Public Health Services	12,100			12,100
Leisure Time Activities	2,000			2,000
Community Environment	4,550			4,550
Basic Utility Services	13,851			13,851
Transportation	13	127,999		128,012
General Government	180,734		81,911	262,645
Debt Service			83,550	83,550
	<u>419,079</u>	<u>131,500</u>	<u>165,461</u>	<u>716,040</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>64,223</u>	<u>(54,699)</u>	<u>51,444</u>	<u>60,968</u>
Other Financing Receipts and (Disbursements):				
Transfers-In		12,000		12,000
Transfers-Out	(46,800)			(46,800)
	<u>(46,800)</u>	<u>12,000</u>		<u>(34,800)</u>
Total Other Financing Receipts and (Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	17,423	(42,699)	51,444	26,168
Fund Cash Balances, January 1	477,576	98,997	627,641	1,204,214
Fund Cash Balances, December 31	<u>\$494,999</u>	<u>\$56,298</u>	<u>\$679,085</u>	<u>\$1,230,382</u>

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

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$413,643
Miscellaneous	5,194
	418,837
Total Operating Cash Receipts	418,837
Operating Cash Disbursements:	
Personal Services	111,106
Fringe Benefits	130
Contractual Services	135,252
Supplies and Materials	24,544
Capital Outlay	16,336
	287,368
Total Operating Cash Disbursements	287,368
Operating Income	131,469
Non-Operating Cash Disbursements:	
Debt Service	144,550
Excess of Cash Disbursements Over Cash Receipts Before Interfund Transfers	(13,081)
Transfers-In	34,800
Net Cash Receipts Over Cash Disbursements	21,719
Fund Cash Balances, January 1	239,502
Fund Cash Balances, December 31	\$261,221

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

**VILLAGE OF STRYKER
WILLIAMS 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>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$376,609		\$202,538	\$579,147
Special Assessments		\$2,310		2,310
Intergovernmental Receipts	101,200	57,516	274,396	433,112
Charges for Services	731			731
Fines, Licenses, and Permits	18,919	2,033		20,952
Earnings on Investments	57,752	3,431		61,183
Miscellaneous	6,824	1,533	6	8,363
	<u>562,035</u>	<u>66,823</u>	<u>476,940</u>	<u>1,105,798</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	172,555	1,983		174,538
Public Health Services	20,696			20,696
Leisure Time Activities	2,000			2,000
Community Environment	1,485			1,485
Basic Utility Services	8,365			8,365
Transportation		75,506	421,387	496,893
General Government	214,796			214,796
Capital Outlay		12,480		12,480
Debt Service			83,550	83,550
	<u>419,897</u>	<u>89,969</u>	<u>504,937</u>	<u>1,014,803</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>142,138</u>	<u>(23,146)</u>	<u>(27,997)</u>	<u>90,995</u>
Other Financing Receipts and (Disbursements):				
Other Sources		300		300
Transfers-In		45,600		45,600
Transfers-Out	(178,873)			(178,873)
	<u>(178,873)</u>	<u>45,900</u>		<u>(132,973)</u>
Total Other Financing Receipts and (Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(36,735)	22,754	(27,997)	(41,978)
Fund Cash Balances, January 1	<u>514,311</u>	<u>76,243</u>	<u>655,638</u>	<u>1,246,192</u>
Fund Cash Balances, December 31	<u>\$477,576</u>	<u>\$98,997</u>	<u>\$627,641</u>	<u>\$1,204,214</u>

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

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$404,592
Miscellaneous	16,678
	421,270
Total Operating Cash Receipts	421,270
Operating Cash Disbursements:	
Personal Services	109,699
Fringe Benefits	162
Contractual Services	180,165
Supplies and Materials	24,064
Capital Outlay	109,021
	423,111
Total Operating Cash Disbursements	423,111
Operating Loss	(1,841)
Non-Operating Cash Disbursements:	
Debt Service	144,550
	144,550
Excess of Cash Disbursements Over Cash Receipts Before Interfund Transfers	(146,391)
Transfers-In	133,273
Net Cash Disbursements Over Cash Receipts	(13,118)
Fund Cash Balances, January 1	252,620
Fund Cash Balances, December 31	\$239,502

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

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Stryker, Williams County, (the Village) 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 Village is directed by a publicly-elected six-member Council. The Village provides general government services including water and sewer utilities, street maintenance, and police services.

The Village's management believes these financial statements present all activities for which the Village 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 Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village 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 Fund

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 Village had the following significant Special Revenue Fund:

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

3. 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 Village had the following significant capital project fund:

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

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

Capital Projects Income Tax Fund - This fund receives the ½ percent Village income tax revenue. This revenue is used to make permanent improvements to Village land and property.

4. Enterprise Funds

These funds account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The Village had the following significant Enterprise Funds:

Water Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

Sewer Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

Utility Improvement Fund - This fund receives loan proceeds from the Ohio Water Development Authority to finance a utility plant expansion. This loan will be repaid from a utility surcharge, also accounted for in this fund.

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, function or object level of control and appropriations may not exceed estimated resources. The Council 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 Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The Village did not encumber all commitments required by Ohio law.

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

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

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

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.

F. 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 Village's basis of accounting.

2. EQUITY IN POOLED CASH

The Village 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	\$1,491,603	\$1,443,716

Deposits are either (1) insured by the Federal Depository Insurance Corporation or (2) collateralized by securities specifically pledged by the financial institution to the Village.

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	\$573,509	\$483,302	(\$90,207)
Special Revenue	108,966	88,801	(20,165)
Capital Projects	226,969	216,905	(10,064)
Enterprise	455,000	453,637	(1,363)
Total	\$1,364,444	\$1,242,645	(\$121,799)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,051,084	\$465,879	\$585,205
Special Revenue	183,046	131,500	51,546
Capital Projects	854,610	165,461	689,149
Enterprise	694,427	431,918	262,509
Total	\$2,783,167	\$1,194,758	\$1,588,409

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

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

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$607,700	\$562,035	(\$45,665)
Special Revenue	114,950	112,723	(2,227)
Capital Projects	478,398	476,940	(1,458)
Enterprise	559,382	554,543	(4,839)
Total	<u>\$1,760,430</u>	<u>\$1,706,241</u>	<u>(\$54,189)</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,122,010	\$598,769	\$523,241
Special Revenue	153,107	89,969	63,138
Capital Projects	1,134,034	504,937	629,097
Enterprise	811,871	567,661	244,210
Total	<u>\$3,221,022</u>	<u>\$1,761,336</u>	<u>\$1,459,686</u>

The Village did not always certify funds prior to expenditures being made.

4. PROPERTY TAX

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

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 Village.

5. LOCAL INCOME TAX

The Village levies a municipal income tax of 1½ percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

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

6. DEBT

Debt outstanding at December 31, 2002 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Development Authority Loan	\$1,967,783	7.56%

The Ohio Water Development Authority (OWDA) loan relates to the sewer line improvements and a sewer lagoon expansion project which was mandated by the Ohio Environmental Protection Agency. The OWDA has approved up to \$2,529,305 in loans to the Village for this project. The loans will be repaid in semiannual installments of \$114,500, including interest, over 25 years.

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

Year ending December 31:	OWDA Loan
2003	\$228,100
2004	228,100
2005	228,100
2006	228,100
2007	228,100
2008 – 2017	2,166,953
Total	\$3,307,453

7. RETIREMENT SYSTEMS

The Village's law enforcement officers belong to the Ohio Police and Fire Pension Funds (OP&F). Other full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. These plans provide 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, OP&F participants contributed 10 percent of their wages. The Village contributed an amount equal to 19.5 percent of police participant wages. Members of OPERS contributed 8.5 percent of their wages. The Village contributed an amount equal to 13.55 percent of participants' gross salaries for 2001. The Village has paid all contributions required through December 31, 2002.

8. RISK MANAGEMENT

The Village belongs to the Ohio Government Risk Management Plan (the Plan), an unincorporated non-profit association with over 600 government entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to § 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverage's, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

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

The Plan uses conventional insurance coverage's and reinsures these coverage's 100 percent rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.

The Village also provides health insurance coverage to full-time employees through a private carrier.



**Auditor of State
Betty Montgomery**

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

Village of Stryker
Williams County
200 N. Defiance Street, P.O. Box 404
Stryker, Ohio 43557-0404

To the Village Council:

We have audited the accompanying financial statements of the Village of Stryker, Williams County, (the Village) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated May 28, 2003. We conducted our audits 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 Village'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 audits and, accordingly, we do not express such an opinion. The results of our tests an instance of noncompliance that was required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2002- 001.

Internal Control over Financial Reporting

In planning and performing our audits, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated May 28, 2003.

Village of Stryker
Williams 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 the finance committee, management, and Village Council, 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 28, 2003

VILLAGE OF STRYKER
WILLIAMS COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001

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

FINDING NUMBER 2002- 001

Noncompliance Citation

Ohio Revised Code § 5705.41 (D) states no subdivision shall make any contract or order any expenditure of money unless a certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

This section provides two exceptions to the above requirements:

- a. Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of the warrant. The taxing authority has 30 days from the receipt of such a certificate to approved payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing authority.
- b. Amounts of less than \$3,000 for political divisions may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the “then and now” certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

Sixty percent of the transactions tested were not certified at the time the commitment was incurred. These commitments were not subsequently approved by the Council as a “then and now” certificate.

We recommend the Clerk certify the amount required to meet a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the appropriate fund free from any previous encumbrance prior to placing an order. In instances where prior certification is not practical, we recommend issuance of a “then and now” certificate.

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2000-30186-001	ORC § 5705.41(D) improper certification of funds	No	Not corrected. Reissued as Finding Number 2002-001.



**Auditor of State
Betty Montgomery**

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VILLAGE OF STRYKER

WILLIAMS 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
JULY 8, 2003**