



**Auditor of State
Betty Montgomery**

WASHINGTON TOWNSHIP
SHELBY COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Washington Township
Shelby County
8680 Fessler-Buxton Road
Piqua, Ohio 45356

To the Board of Trustees:

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Township 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 21, 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.

Washington Township
Shelby County
Independent Accountants' Report
Page 2

This report is intended solely for the information and use of the management, Board of Trustees, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

May 21, 2003

**WASHINGTON TOWNSHIP
SHELBY COUNTY**

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

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$11,452	\$91,552		\$103,004
Intergovernmental	31,823	79,319	\$30,000	141,142
Licenses, Permits, and Fees	3,661	2,508		6,169
Earnings on Investments	418	144		562
Other Revenue	283	2,258		2,541
	<u>47,637</u>	<u>175,781</u>	<u>30,000</u>	<u>253,418</u>
Cash Disbursements:				
Current:				
General Government	39,417	26,569		65,986
Public Safety	7,500	228		7,728
Public Works		115,056		115,056
Health	4,830	5,945		10,775
Capital Outlay	239	56,155	30,000	86,394
	<u>51,986</u>	<u>203,953</u>	<u>30,000</u>	<u>285,939</u>
Total Receipts Over/(Under) Disbursements	(4,349)	(28,172)		(32,521)
Fund Cash Balances, January 1	<u>28,416</u>	<u>55,682</u>	<u>6,000</u>	<u>90,098</u>
Fund Cash Balances, December 31	<u>\$24,067</u>	<u>\$27,510</u>	<u>\$6,000</u>	<u>\$57,577</u>

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

WASHINGTON TOWNSHIP
SHELBY COUNTY

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

	<u>Fiduciary Fund Type</u>
	<u>Nonexpendable Trust</u>
Operating Cash Receipts:	
Earnings on Investments	<u>\$74</u>
Operating Income/(Loss)	<u>74</u>
Fund Cash Balance, January 1	<u>5,666</u>
Fund Cash Balance, December 31	<u><u>\$5,740</u></u>

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

**WASHINGTON TOWNSHIP
SHELBY 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:				
Local Taxes	\$11,572	\$91,635		\$103,207
Intergovernmental	58,808	71,346	\$29,900	160,054
Licenses, Permits, and Fees	1,917	2,887		4,804
Earnings on Investments	716	327		1,043
Other Revenue	676	2,250		2,926
	<u>73,689</u>	<u>168,445</u>	<u>29,900</u>	<u>272,034</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	39,180	25,448		64,628
Public Safety	7,500	223		7,723
Public Works		90,834		90,834
Health	4,680	6,334		11,014
Debt Service:				
Redemption of Principal		7,369		7,369
Interest and Fiscal Charges		442		442
Capital Outlay	6,068	43,406	29,900	79,374
	<u>57,428</u>	<u>174,056</u>	<u>29,900</u>	<u>261,384</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>16,261</u>	<u>(5,611)</u>		<u>10,650</u>
Other Financing Receipts and (Disbursements):				
Transfers-In			2,000	2,000
Transfers-Out	(2,000)			(2,000)
	<u>(2,000)</u>		<u>2,000</u>	
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	14,261	(5,611)	2,000	10,650
Fund Cash Balances, January 1	<u>14,155</u>	<u>61,293</u>	<u>4,000</u>	<u>79,448</u>
Fund Cash Balances, December 31	<u>\$28,416</u>	<u>\$55,682</u>	<u>\$6,000</u>	<u>\$90,098</u>

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

WASHINGTON TOWNSHIP
SHELBY COUNTY

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

	<u>Fiduciary Fund Type</u>
	<u>Nonexpendable Trust</u>
Operating Cash Receipts:	
Earnings on Investments	<u>\$184</u>
Operating Income/(Loss)	<u>184</u>
Fund Cash Balance, January 1	<u>5,482</u>
Fund Cash Balance, December 31	<u><u>\$5,666</u></u>

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

**WASHINGTON TOWNSHIP
SHELBY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Washington Township, Shelby 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 Village of Lockington Fire Department and the City of Sidney to provide fire services and the City of Sidney to provide 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. Cash and Investments

The District maintained a checking account and two certificates of deposit during the audit period which are valued at cost.

D. Fund Accounting

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

**WASHINGTON TOWNSHIP
SHELBY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

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

Motor Vehicle License Tax Fund – This fund receives permissive motor vehicle tax money for constructing, maintaining, and repairing the Township's roads.

Fire Fund - This fund receives property tax money to provide fire services to the Township residents.

Road Maintenance Special Levy - This fund receives property tax money to provide road maintenance to the Township roads.

Beechwood Cemetery Fund – This fund receives money from the sale of plots and the opening and closing of graves to be used for cemetery upkeep.

3. Capital Projects Fund

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 fund:

Community Development Block Grant - The Township received grant money from the county through the Community Development Block Grant program to be used for Township road projects.

4. Fiduciary Funds (Non-Expendable Trust Funds)

These funds are used to account for resources restricted by legally binding trust agreements. The Township had the following significant fiduciary funds:

1968 Cemetery Bequest Fund – Amounts donated are maintained in perpetuity. Investment earnings are used for grave upkeep as specified by the donor.

VOLA & VI Bequest Fund - Amounts donated are maintained in perpetuity. Investment earnings are used for grave upkeep as specified by the donor.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

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

**WASHINGTON TOWNSHIP
SHELBY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 canceled, and reappropriated in the subsequent year. In some instances the Township did not comply with the requirements of Ohio Rev. Code Section 5705.41(D) and certify that funds were available prior to incurring an obligation.

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.

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:

	<u>2002</u>	<u>2001</u>
Demand deposits	\$58,938	\$91,385
Certificates of deposit	<u>4,379</u>	<u>4,379</u>
Total deposits	<u>\$63,317</u>	<u>\$95,764</u>

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

**WASHINGTON TOWNSHIP
SHELBY COUNTY**

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

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	\$49,959	\$47,637	(\$2,322)
Special Revenue	174,227	175,781	1,554
Capital Projects	32,000	30,000	(2,000)
Fiduciary	194	74	(120)
Total	<u>\$256,380</u>	<u>\$253,492</u>	<u>(\$2,888)</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$78,380	\$51,986	\$26,394
Special Revenue	229,905	203,953	25,952
Capital Projects	8,000	30,000	(22,000)
Fiduciary	5,860	0	5,860
Total	<u>\$322,145</u>	<u>\$285,939</u>	<u>\$36,206</u>

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$75,874	\$73,689	(\$2,185)
Special Revenue	172,484	168,445	(4,039)
Capital Projects	31,900	31,900	0
Fiduciary	188	184	(4)
Total	<u>\$280,446</u>	<u>\$274,218</u>	<u>(\$6,228)</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$62,187	\$59,428	\$2,759
Special Revenue	233,777	174,126	59,651
Capital Projects	6,000	29,900	(23,900)
Fiduciary	5,671	0	5,671
Total	<u>\$307,635</u>	<u>\$263,454</u>	<u>\$44,181</u>

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Capital Projects fund by \$22,000 for the year ended December 31, 2002; and by \$23,900 for the year ended December 31, 2001.

**WASHINGTON TOWNSHIP
SHELBY COUNTY**

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

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

5. RETIREMENT SYSTEMS

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, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and 2002. The Township has paid all contributions required through December 31, 2002.

6. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

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

7. DEBT

The general obligation note was issued to finance the purchase of a new dump truck. Final payment on this debt was made during calendar year 2001.

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**Auditor of State
Betty Montgomery**

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

Washington Township
Shelby County
8680 Fessler-Buxton Road
Piqua, Ohio 45356

To the Board of Trustees:

We have audited the accompanying financial statements of Washington Township, Shelby County, (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated May 21, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2002-001, 2002-002, and 2002-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated May 21, 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. 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 Township in a separate letter dated May 21, 2003.

Washington Township
Shelby 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 management and 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

May 21, 2003

**WASHINGTON TOWNSHIP
SHELBY 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 Rev. Code Section 5575.01 states that competitive bidding is required in certain circumstances, including contracts for the maintenance or repair of roads, where the amount involved exceeds \$15,000. In each case, the board must advertise once, not later than two weeks prior to the letting of the contract, in a newspaper published in the county and of general circulation in the township. The contract must be awarded to the lowest responsible bidder.

The Township entered into one contract in 2001 for road sealing and one contract in 2002 for road resurfacing exceeding \$15,000 which were not competitively bid. Failure to comply with competitive bidding requirements and compare estimates for Township projects could result in a contract being awarded to a contractor who is not the lowest and best bidder.

In order to obtain the lowest and best contracts for Township road maintenance projects, the Board should comply with the competitive bidding requirements.

FINDING NUMBER 2002-002

Noncompliance Citation:

Ohio Rev. Code Section 5705.41 (B) states that no subdivision or taxing unit is to expend money unless it has been appropriated. The following represent the amounts by which expenditures exceeded the amounts appropriated at December 31, 2002 and 2001, at the legal level of control which is the fund/function/object:

	2002		
Fund/Function/Object Level	Appropriation	Expenditures	Excess
Capital Projects Fund			
Community Development Block Grant/ Contracted Services	\$0	\$30,000	\$30,000
	2001		
Fund/Function/Object Level	Appropriation	Expenditures	Excess
General Fund			
Machinery, Equipment, and Furniture	\$2,580	\$6,068	\$3,488
Capital Projects Fund			
Community Development Block Grant/ Contracted Services	0	29,900	29,900

Failure to adopt amended appropriations for an increase or decrease in allowable spending could result in expenditures being made in excess of actual funds available and result in deficit spending.

Procedures should be developed to compare actual expenditures to appropriations in order to identify when expenditures are nearing the level of appropriations and appropriate action taken. This can be accomplished through the review of the budget versus actual report generated by the system on a monthly basis.

FINDING NUMBER 2002-003

Noncompliance Citation:

Ohio Rev. Code Sec. 5705.41 (D), states that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money without attaching thereto the certificate of the fiscal officer of the subdivision that the amount required to meet the same in the fiscal year in which the contract is made 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. Contracts and orders for expenditures lacking prior certification should be null and void.

This section also provides an exception to this requirement:

If no certificate is issued at the time the contract or order is entered into, the fiscal officer may later certify that funds were properly appropriated and in the treasury or in the process of collection and such funds are free from previous encumbrance both at the time the contract or order was entered into and at the time of payment. After certifying this, the fiscal officer may proceed to pay for such order or contract. If the amount involved is over \$3,000, the taxing authority must approve of such payment within 30 days of the date of the fiscal officer's certification.

Our testing noted that for 21% of the total cash disbursements for 2002 and 2001, the fiscal officer's certificate was completed after the obligation was incurred, and the exception above was not utilized. Failure to comply with this requirement can result in the Township committing funds that are not available. The fiscal officer's certificate that the funds are available should be obtained prior to incurring the obligation.

**WASHINGTON TOWNSHIP
SHELBY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEARS ENDING 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>
2000-40275-001	Ohio Rev. Code 5705.41(D), failure to certify availability of funds.	No	Not Corrected; repeated as finding 2002-003.



**Auditor of State
Betty Montgomery**

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WASHINGTON TOWNSHIP

SHELBY COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 17, 2003**