



**Auditor of State
Betty Montgomery**

VILLAGE OF GREEN SPRINGS
SENECA COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Village of Green Springs
Seneca County
120 Catherine Street, P.O. Box 536
Green Springs, OH 44836-0536

To the Village Council:

We have audited the accompanying financial statements of the Village of Green Springs, Seneca 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 and reserves for encumbrances 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 12, 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 audit.

Village of Green Springs
Seneca County
Independent Accountants' Report
Page 2

This report is intended solely for the information and use of 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 12, 2003

**VILLAGE OF GREEN SPRINGS
SENECA COUNTY**

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

	Governmental Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Expendable Trust	
Cash Receipts:				
Property Tax and Other Local Taxes	\$261,717	\$18,370		\$280,087
Intergovernmental Receipts	117,736	52,147		169,883
Charges for Services	9,184			9,184
Fines, Licenses, and Permits	1,421	580		2,001
Earnings on Investments	8,106		\$1,842	9,948
Miscellaneous	17,840	1,590		19,430
Total Cash Receipts	416,004	72,687	1,842	490,533
Cash Disbursements:				
Current:				
Security of Persons and Property	40,385	96,754		137,139
Public Health Services	18,927			18,927
Leisure Time Activities	34,665			34,665
Community Environment	724			724
Transportation	74,166	54,682		128,848
General Government	108,375			108,375
Capital Outlay	54,636		100	54,736
Total Cash Disbursements	331,878	151,436	100	483,414
Total Cash Receipts Over/(Under) Cash Disbursements	84,126	(78,749)	1,742	7,119
Other Financing Receipts and (Disbursements):				
Transfers-In	4,209	80,000		84,209
Transfers-Out	(80,000)			(80,000)
Total Other Financing Receipts/(Disbursements)	(75,791)	80,000		4,209
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	8,335	1,251	1,742	11,328
Fund Cash Balances, January 1	319,480	38,291	44,336	402,107
Fund Cash Balances, December 31	\$327,815	\$39,542	\$46,078	\$413,435
Reserves for Encumbrances, December 31	\$30,380	\$21,403	\$3,442	\$55,225

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

**VILLAGE OF GREEN SPRINGS
SENECA COUNTY**

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

	Proprietary Fund Type	Fiduciary Fund Types		Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	Agency	
Operating Cash Receipts:				
Charges for Services	\$414,577		\$4,884	\$419,461
Miscellaneous	1,023		732	1,755
Total Operating Cash Receipts	415,600		5,616	421,216
Operating Cash Disbursements:				
Personal Services	64,863			64,863
Fringe Benefits	25,581			25,581
Contractual Services	45,445			45,445
Supplies and Materials	124,389	\$60		124,449
Capital Outlay	78,667			78,667
Total Operating Cash Disbursements	338,945	60		339,005
Operating Income/(Loss)	76,655	(60)	5,616	82,211
Non-Operating Cash Receipts:				
Earnings on Investments		6		6
Total Non-Operating Cash Receipts		6		6
Non-Operating Cash Disbursements:				
Debt Service	41,910			41,910
Other Non-Operating Cash Disbursements	1,227			1,227
Total Non-Operating Cash Disbursements	43,137			43,137
Excess of Cash Receipts Over/ (Under) Cash Disbursements Before Interfund Transfers	33,518	(54)	5,616	39,080
Transfers-Out			(4,209)	(4,209)
Net Cash Receipts Over/ (Under) Cash Disbursements	33,518	(54)	1,407	34,871
Fund Cash Balances, January 1	184,059	6,793	2,679	193,531
Fund Cash Balances, December 31	<u>\$217,577</u>	<u>\$6,739</u>	<u>\$4,086</u>	<u>\$228,402</u>
Reserve for Encumbrances, December 31	<u>\$2,639</u>			<u>\$2,639</u>

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

**VILLAGE OF GREEN SPRINGS
SENECA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Governmental Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Expendable Trust	
Cash Receipts:				
Property Tax and Other Local Taxes	\$260,314	\$22,120		\$282,434
Intergovernmental Receipts	121,836	52,568		174,404
Charges for Services	12,460			12,460
Fines, Licenses, and Permits	1,362			1,362
Earnings on Investments	13,883	1,434	\$2,698	18,015
Miscellaneous	14,256	250		14,506
Total Cash Receipts	424,111	76,372	2,698	503,181
Cash Disbursements:				
Current:				
Security of Persons and Property	38,466	94,395		132,861
Public Health Services	12,018			12,018
Leisure Time Activities	22,684			22,684
Community Environment	1,232			1,232
Transportation	60,235	59,743		119,978
General Government	120,411			120,411
Capital Outlay	138,450	62,600	116	201,166
Total Cash Disbursements	393,496	216,738	116	610,350
Total Cash Receipts Over/(Under) Cash Disbursements	30,615	(140,366)	2,582	(107,169)
Other Financing Receipts and (Disbursements):				
Transfers-In	4,267	85,000		89,267
Transfers-Out	(85,000)			(85,000)
Total Other Financing Receipts/(Disbursements)	(80,733)	85,000		4,267
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(50,118)	(55,366)	2,582	(102,902)
Fund Cash Balances, January 1	369,598	93,657	41,754	505,009
Fund Cash Balances, December 31	\$319,480	\$38,291	\$44,336	\$402,107
Reserves for Encumbrances, December 31	\$16,443	\$2,505		\$18,948

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

**VILLAGE OF GREEN SPRINGS
SENECA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Proprietary Fund Type	Fiduciary Fund Types		Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	Agency	
Operating Cash Receipts:				
Charges for Services	\$321,788			\$321,788
Miscellaneous	990		\$105	1,095
Total Operating Cash Receipts	<u>322,778</u>		<u>105</u>	<u>322,883</u>
Operating Cash Disbursements:				
Personal Services	60,831			60,831
Fringe Benefits	22,572			22,572
Contractual Services	43,602			43,602
Supplies and Materials	82,077	\$60		82,137
Capital Outlay	69,693			69,693
Miscellaneous	979			979
Total Operating Cash Disbursements	<u>279,754</u>	<u>60</u>		<u>279,814</u>
Operating Income/(Loss)	<u>43,024</u>	<u>(60)</u>	<u>105</u>	<u>43,069</u>
Non-Operating Cash Receipts:				
Interest		7		7
Other Non-Operating Receipts			4,574	4,574
Total Non-Operating Cash Receipts		<u>7</u>	<u>4,574</u>	<u>4,581</u>
Non-Operating Cash Disbursements:				
Debt Service	18,433			18,433
Total Non-Operating Cash Disbursements	<u>18,433</u>			<u>18,433</u>
Excess of Cash Receipts Over/ (Under) Cash Disbursements Before Interfund Transfers	24,591	(53)	4,679	29,217
Transfers-Out			(4,267)	(4,267)
Net Cash Receipts Over/ (Under) Cash Disbursements	24,591	(53)	412	24,950
Fund Cash Balances, January 1	159,468	6,846	2,267	168,581
Fund Cash Balances, December 31	<u>\$184,059</u>	<u>\$6,793</u>	<u>\$2,679</u>	<u>\$193,531</u>
Reserve for Encumbrances, December 31	<u>\$11,837</u>			<u>\$11,837</u>

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

**VILLAGE OF GREEN SPRINGS
SENECA 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 Green Springs, Seneca 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 water and sewer utilities, park operations, 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. Cash and Investments

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Certificates of deposit are valued at cost. Amounts on deposit with the Sandusky County Treasurer are valued at the County Treasurer's carrying amount. Money market mutual funds are recorded at share values reported by the mutual fund.

D. 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 Funds:

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

**VILLAGE OF GREEN SPRINGS
SENECA COUNTY**

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

State Highway Fund -This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

Police Operating Fund – Receives funds mainly through property tax revenues for operating the police department.

3. 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.

Water Capital Improvement Fund – This fund receives charges for services from residents to set aside money for improvements to the water system.

4. Fiduciary Funds (Trust and Agency Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Village to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. The Village had the following significant fiduciary funds:

Endowment and Edna Holtz Trust Funds – To account for the revenues and expenditures per the trust agreements.

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 Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

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.

**VILLAGE OF GREEN SPRINGS
SENECA COUNTY**

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

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

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

F. Property, Plant and Equipment

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

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Village's basis of accounting.

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2002	2001
Demand deposits	\$370,438	\$327,256
Amounts on Deposit with the Sandusky County Treasurer	507	497
Certificates of deposit	188,012	188,012
Total deposits	558,957	515,765
Money Market Fund	82,880	79,873
Total deposits and investments	\$641,837	\$595,638

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool. Amounts on deposit with the Sandusky County treasurer are included in the County's cash and investment pool.

Investments: Investments in mutual funds are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

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

**VILLAGE OF GREEN SPRINGS
SENECA COUNTY**

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

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$479,247	\$420,213	(\$59,034)
Special Revenue	148,840	152,687	3,847
Enterprise	413,513	415,600	2,087
Fiduciary	1,836	1,848	12
Total	<u>\$1,043,436</u>	<u>\$990,348</u>	<u>(\$53,088)</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$556,083	\$442,258	\$113,825
Special Revenue	183,826	172,839	10,987
Enterprise	493,836	384,721	109,115
Fiduciary	10,200	5,244	4,956
Total	<u>\$1,243,945</u>	<u>\$1,005,062</u>	<u>\$238,883</u>

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$363,100	\$428,378	\$65,278
Special Revenue	164,200	161,372	(2,828)
Enterprise	259,560	322,778	63,218
Fiduciary	2,446	2,705	259
Total	<u>\$789,306</u>	<u>\$915,233</u>	<u>\$125,927</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$621,507	\$494,939	\$126,568
Special Revenue	243,741	219,243	24,498
Enterprise	389,802	310,024	79,778
Fiduciary	20,470	176	20,294
Total	<u>\$1,275,520</u>	<u>\$1,024,382</u>	<u>\$251,138</u>

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

**VILLAGE OF GREEN SPRINGS
SENECA COUNTY**

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

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 1.5 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.

6. DEBT

Debt outstanding at December 31, 2002 was as follows:

	Principal	Interest Rate
General Obligation Notes	\$90,040	6.45 /6.125%

The general obligation notes are for the Village's well field and water softener.

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

Year ending December 31:	General Obligation Notes
2003	\$25,490
2004	24,345
2005	23,200
2006	23,100
2007	12,540
Total	\$108,675

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) of Ohio. 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.

**VILLAGE OF GREEN SPRINGS
SENECA COUNTY**

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

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. OPERS members contributed 8.5 percent of their wages. The Village contributed an amount equal to 13.55 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2002.

8. RISK MANAGEMENT

Risk Pool Membership

The Village belongs to the Ohio Government Risk Management Plan (the Plan), an unincorporated non-profit association with over 600 governmental 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 coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 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.



**Auditor of State
Betty Montgomery**

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

Village of Green Springs
Seneca County
120 Catherine Street, P.O. Box 536
Green Springs, OH 44836-0536

To the Village Council:

We have audited the accompanying financial statements of the Village of Green Springs, Seneca County, (the Village) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated May 12, 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 disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated May 12, 2003.

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 12, 2003.

Village of Green Springs
Seneca County
Independent Accountants' Report on Compliance and on Internal
Control Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of management and 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 12, 2003

**VILLAGE OF GREEN SPRINGS
SENECA 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>
2000-30574-001	Income Tax accountability	Yes	



**Auditor of State
Betty Montgomery**

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VILLAGE OF GREEN SPRING

SENECA 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**