



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF RUSHSYLVANIA
LOGAN COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Rushsylvania
Logan County
P.O. Box 204
Rushsylvania, Ohio 43347

To the Village Council:

We have audited the accompanying financial statements of the Village of Rushsylvania, Logan County, (the "Village") as of and for the years ended December 31, 2001 and 2000. 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 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 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 accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances the Village as of December 31, 2001 and 2000, 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 29, 2001 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.

This report is intended solely for the information and use of the 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, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

May 29, 2001

**VILLAGE OF RUSHSLYVANIA
LOGAN 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>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$34,759	\$9,004	\$43,763
Intergovernmental Receipts	80,880	20,769	101,649
Fines, Licenses, and Permits	1,863		1,863
Miscellaneous	13,286	1,344	14,630
Total Cash Receipts	<u>130,788</u>	<u>31,117</u>	<u>161,905</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	1,303	10,247	11,550
Leisure Time Activities	13,425		13,425
Community Environment	177		177
Transportation	40,958	65,603	106,561
General Government	49,807		49,807
Total Cash Disbursements	<u>105,670</u>	<u>75,850</u>	<u>181,520</u>
Cash Receipts Over (Under) Cash Disbursements	<u>25,118</u>	<u>(44,733)</u>	<u>(19,615)</u>
Other Financing Receipts and (Disbursements):			
Transfers-In		33,427	33,427
Transfers-Out	(58,427)		(58,427)
Total Other Financing Receipts/(Disbursements)	<u>(58,427)</u>	<u>33,427</u>	<u>(25,000)</u>
Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements	(33,309)	(11,306)	(44,615)
Fund Cash Balances, January 1	<u>199,676</u>	<u>78,807</u>	<u>278,483</u>
Fund Cash Balances, December 31	<u><u>\$166,367</u></u>	<u><u>\$67,501</u></u>	<u><u>\$233,868</u></u>

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

VILLAGE OF RUSHSLYVANIA
LOGAN COUNTY

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

Operating Cash Receipts:	
Charges for Services	\$110,393
Operating Cash Disbursements:	
Personal Services	30,482
Contractual Services	33,659
Supplies and Materials	<u>27,784</u>
Total Operating Cash Disbursements	<u>91,925</u>
Operating Income	<u>18,468</u>
Non-Operating Cash Receipts:	
Other Non-Operating Receipts	<u>2,601</u>
Non-Operating Cash Disbursements:	
Debt Service	<u>26,857</u>
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	(5,788)
Transfers-In	29,260
Transfers-Out	<u>(4,260)</u>
Net Receipts Over Disbursements	19,212
Fund Cash Balances, January 1	<u>119,459</u>
Fund Cash Balances, December 31	<u><u>\$138,671</u></u>

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

**VILLAGE OF RUSHSLYVANIA
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$26,172	\$9,753	\$35,925
Intergovernmental Receipts	79,453	21,402	100,855
Charges for Services		150	150
Fines, Licenses, and Permits	1,987		1,987
Miscellaneous	12,219	1,377	13,596
Total Cash Receipts	<u>119,831</u>	<u>32,682</u>	<u>152,513</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	2,765	10,043	12,808
Leisure Time Activities	34,023		34,023
Community Environment	219		219
Transportation	35,277		35,277
General Government	34,467	13,515	47,982
Capital Outlay		485	485
Total Cash Disbursements	<u>106,751</u>	<u>24,043</u>	<u>130,794</u>
Total Receipts Over/(Under) Disbursements	<u>13,080</u>	<u>8,639</u>	<u>21,719</u>
Other Financing Receipts and (Disbursements):			
Transfers-In		9,248	9,248
Transfers-Out	(9,248)		(9,248)
Total Other Financing Receipts/(Disbursements)	<u>(9,248)</u>	<u>9,248</u>	
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	<u>3,832</u>	<u>17,887</u>	<u>21,719</u>
Fund Cash Balances, January 1	<u>195,844</u>	<u>60,920</u>	<u>256,764</u>
Fund Cash Balances, December 31	<u>\$199,676</u>	<u>\$78,807</u>	<u>\$278,483</u>

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

**VILLAGE OF RUSHSLYVANIA
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

Operating Cash Receipts:	
Charges for Services	\$116,008
Operating Cash Disbursements:	
Personal Services	28,528
Contractual Services	30,936
Supplies and Materials	<u>32,631</u>
Total Operating Cash Disbursements	<u>92,095</u>
Operating Income	<u>23,913</u>
Non-Operating Cash Receipts:	
Other Non-Operating Receipts	<u>2,987</u>
Non-Operating Cash Disbursements:	
Debt Service	<u>31,535</u>
Receipts (Under) Disbursements Before Interfund Transfers and Advances	(4,635)
Transfers-In	4,260
Transfers-Out	<u>(4,260)</u>
Net Receipts Over/(Under) Disbursements	(4,635)
Fund Cash Balances, January 1	<u>124,094</u>
Fund Cash Balances, December 31	<u><u>\$119,459</u></u>

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

**VILLAGE OF RUSHSYLVANIA
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Rushsylvania, Logan 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, and park operations. The Village contracts with the Logan County Sheriff's department to provide security of persons and property.

The Village's management believes these financial statements present all activities for which the Village is financially accountable except debt service funds maintained by outside custodians are not included in these financial statements. Assets held by custodians are described in Note 8 to the financial statements.

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

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.

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:

VILLAGE OF RUSHSYLVANIA
LOGAN COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Street Light Fund – This fund receives transfers from the General Fund to pay for street lights.

Storm Sewer Fund – This fund receives local taxes fo fund repair and maintenance of storm sewers.

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.

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. 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.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**VILLAGE OF RUSHSYLVANIA
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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:

	2001	2000
Demand deposits	\$362,539	\$387,942
Certificates of deposit	10,000	10,000
Total deposits	\$372,539	\$397,942

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$96,729	\$130,788	\$34,059
Special Revenue	65,931	64,544	(1,387)
Enterprise	155,460	142,254	(13,206)
Total	\$318,120	\$337,586	\$19,466

**VILLAGE OF RUSHSYLVANIA
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$287,551	\$164,097	\$123,454
Special Revenue	143,591	75,850	67,741
Enterprise	274,919	123,042	151,877
Total	\$706,061	\$362,989	\$343,072

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$113,561	\$119,831	\$6,270
Special Revenue	38,312	41,930	3,618
Enterprise	129,407	123,255	(6,152)
Total	\$281,280	\$285,016	\$3,736

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$309,405	\$115,999	\$193,406
Special Revenue	99,232	24,043	75,189
Enterprise	253,501	127,890	125,611
Total	\$662,138	\$267,932	\$394,206

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.

**VILLAGE OF RUSHSYLVANIA
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

4. PROPERTY TAX (Continued)

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. DEBT

Debt outstanding at December 31, 2001 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Development Authority Loan	\$37,287	7.54%
Sewer Revenue Bonds	18,000	5.25%
Ohio Public Works Commission Loan	7,500	0.00%
Total	<u>\$62,787</u>	

The Ohio Water Development Authority (OWDA) loan was received to pay for waste water treatment plant improvements. Per a Cooperative Agreement dated July 11, 1991 the original loan was for \$47,040 to be repaid over 25 years.

The Sewer Revenue Bonds (bearer bonds) were issued to pay for construction of a sanitary sewerage system. Coupon Bonds were issued in \$1,000 denominations with the first interest payments due January 1, 1967 and principal amounts due in varying increments from July 1, 1970 through July 1, 2006. The Village uses a paying agent to redeem bonds and coupons and maintains a Sewerage System Revenue Bond Redemption and Surplus Account and a Sewerage System Reserve Account with the paying agent.

The Ohio Public Works Commission (OPWC) loan was received in order to pay for the renovations to the water plant. The original loan was \$150,000 with semi-annual installments beginning in 1991.

The General Obligation Bonds are collateralized by the Village's taxing authority.

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

**VILLAGE OF RUSHSYLVANIA
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

5. DEBT (Continued)

Year ending December 31:	OWDA Loan	Sewer Revenue Bonds	OPWC Loan
2002	4,235	3,945	7,500
2003	4,235	3,788	0
2004	4,235	4,630	0
2005	4,235	4,420	0
2006	4,235	4,210	0
2007 – 2011	21,174	0	0
2012 – 2016	21,174	0	0
Total	<u>\$63,523</u>	<u>\$20,993</u>	<u>\$7,500</u>

6. RETIREMENT SYSTEMS

The Village's full-time employees belong to the Public Retirement System (PERS) of Ohio. PERS is 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 2001 and 2000, members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Village has paid all contributions required through December 31, 2001.

7. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

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

8. DEBT SERVICE TRUSTEED FUNDS

The Sewer Revenue Bonds trust agreement required the Village to establish a debt service fund to be maintained by a custodian bank. The Village has established this fund. At December 31, 2001, the custodian held \$68,218 in Village assets. The related receipts and disbursements are reflected in the accompanying financial statements.



STATE OF OHIO
OFFICE OF THE AUDITOR

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

Village of Rushsylvania
Logan County
P.O. Box 204
Rushsylvania, Ohio 43347

To the Village Council:

We have audited the accompanying financial statements of the Village of Rushsylvania (the "Village"), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated May 29, 2002. 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 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 audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings as item 2001-30246-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated May 29, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, 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 29, 2002.

Village of Rushsylvania
Logan County
Report of Independent Accountants 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 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, appearing to read "Jim Petro". The signature is stylized with a large loop at the end.

Jim Petro
Auditor of State

May 29, 2002

VILLAGE OF RUSHSYLVANIA
LOGAN COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000

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

FINDING NUMBER 2001-30246-001

Noncompliance Citation

Ohio Rev. Code Section 5705.10 states that all revenue derived from a source other than general property tax and which the law prescribes shall be used for a particular purpose is to be paid into a special fund for such purpose.

During 2001 and 2000, the Village incorrectly recorded Special Revenue Storm Sewer Fund Homestead and Rollback revenue, in the amounts of \$1,154 and \$1,146, respectively, in the General Fund. During 2001, the Village recorded General Fund Local Government revenue in the amount of \$3,026 in the Special Revenue Street Fund and \$77 in the Special Revenue State Highway Fund.

The Village has made the necessary audit adjustments to increase/decrease fund balances to properly reflect these recording errors. The financial statements in this report reflect these adjustments. These adjustments had the following effect upon the respective fund type balances:

General Fund		Special Revenue Fund	
2001	\$1,949	2001	(\$1,949)
2000	(\$1,146)	2000	\$1,146

The Village should implement review and monitoring procedures to help assure the correct recording of revenues.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF RUSHSYLVANIA

LOGAN 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 27, 2002**