



**VILLAGE OF RUSHSYLVANIA  
LOGAN COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**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, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998. 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 generally accepted auditing standards 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 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, 1999 and 1998, 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 10, 2000 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.

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, appearing to read "Jim Petro".

**Jim Petro**  
Auditor of State

May 10, 2000

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**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, 1999**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$29,272	\$6,930	\$0	\$36,202
Intergovernmental Receipts	74,291	19,186	53,862	147,339
Charges for Services	0	555	0	555
Fines, Licenses, and Permits	2,047	0	0	2,047
Miscellaneous	16,989	1,456	0	18,445
	<u>122,599</u>	<u>28,127</u>	<u>53,862</u>	<u>204,588</u>
<b>Total Cash Receipts</b>				
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	1,050	10,042	0	11,092
Leisure Time Activities	23,269	0	0	23,269
Community Environment	164	0	0	164
Transportation	30,160	27,422	0	57,582
General Government	31,248	283	0	31,531
Capital Outlay	0	0	53,862	53,862
	<u>85,891</u>	<u>37,747</u>	<u>53,862</u>	<u>177,500</u>
<b>Total Disbursements</b>				
Total Receipts Over/(Under) Disbursements	<u>36,708</u>	<u>(9,620)</u>	<u>0</u>	<u>27,088</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In		9,038	0	9,038
Transfers-Out	<u>(9,038)</u>		<u>0</u>	<u>(9,038)</u>
Total Other Financing Receipts/(Disbursements)	<u>(9,038)</u>	<u>9,038</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	27,670	(582)	0	27,088
Fund Cash Balances, January 1	<u>168,174</u>	<u>61,502</u>	<u>0</u>	<u>229,676</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$195,844</u></b>	<b><u>\$60,920</u></b>	<b><u>\$0</u></b>	<b><u>\$256,764</u></b>

*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, 1999

<b>Operating Cash Receipts:</b>	
Charges for Services	<u>\$126,810</u>
<b>Operating Cash Disbursements:</b>	
Personal Services	28,411
Contractual Services	40,863
Supplies and Materials	<u>37,683</u>
Total Operating Cash Disbursements	<u>106,957</u>
Operating Income/(Loss)	<u>19,853</u>
<b>Non-Operating Cash Receipts:</b>	
Other Non-Operating Receipts	<u>2,597</u>
<b>Non-Operating Cash Disbursements:</b>	
Debt Service	<u>26,152</u>
Net Receipts Over/(Under) Disbursements	(3,702)
Fund Cash Balances, January 1	<u>127,795</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$124,093</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, 1988**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$31,566	\$10,637	\$42,203
Intergovernmental Receipts	78,319	17,830	96,149
Charges for Services	0	115	115
Fines, Licenses, and Permits	1,708	0	1,708
Miscellaneous	8,218	1,837	10,055
	<u>119,811</u>	<u>30,419</u>	<u>150,230</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	1,715	11,084	12,799
Leisure Time Activities	3,456	0	3,456
Transportation	24,984	12,913	37,897
General Government	24,469	176	24,645
	<u>54,624</u>	<u>24,173</u>	<u>78,797</u>
<b>Total Disbursements</b>			
	<u>54,624</u>	<u>24,173</u>	<u>78,797</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>65,187</u>	<u>6,246</u>	<u>71,433</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-In		15,000	15,000
Transfers-Out	(15,000)	0	(15,000)
	<u>(15,000)</u>	<u>15,000</u>	<u>0</u>
<b>Total Other Financing Receipts/(Disbursements)</b>			
	<u>(15,000)</u>	<u>15,000</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>50,187</u>	<u>21,246</u>	<u>71,433</u>
<b>Fund Cash Balances, January 1</b>	<u>117,987</u>	<u>40,256</u>	<u>158,243</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$168,174</u></u>	<u><u>\$61,502</u></u>	<u><u>\$229,676</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, 1998

<b>Operating Cash Receipts:</b>	
Charges for Services	<u>\$113,091</u>
<b>Operating Cash Disbursements:</b>	
Personal Services	27,669
Contractual Services	23,341
Supplies and Materials	15,351
Capital Outlay	<u>7,874</u>
Total Operating Cash Disbursements	<u>74,235</u>
Operating Income/(Loss)	<u>38,856</u>
<b>Non-Operating Cash Receipts:</b>	
Other Non-Operating Receipts	<u>2,935</u>
<b>Non-Operating Cash Disbursements:</b>	
Debt Service	<u>26,309</u>
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	15,482
Transfers-In	11,448
Transfers-Out	<u>(11,448)</u>
Net Receipts Over/(Under) Disbursements	15,482
Fund Cash Balances, January 1	<u>112,313</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$127,795</u></u></b>

*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, 1999 AND 1998**

**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 general governmental services, including water and sewer utilities, and park operations (leisure time activities). 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.

**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**

Certificates of deposit are valued at cost.

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.

**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.

Storm Sewer Fund - This fund receives local taxes to fund repair and maintenance of storm sewers.

Street Light Fund - This fund receives local taxes to pay for street lights.

**VILLAGE OF RUSHSVLVANIA  
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**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 funds in 1999:

Issue II Fund - This fund receives State revenue to repair roads in the Village.

**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.

**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 carried over and need not be reappropriated.

A summary of 1999 and 1998 budgetary activity appears in Note 3.

**VILLAGE OF RUSHSYLVANIA  
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(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.

**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:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$ 370,857	\$ 347,471
Certificates of deposit	10,000	10,000
	<u>\$ 380,857</u>	<u>\$ 357,471</u>
Total deposits		

**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, 1999 and 1998 follows:

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 115,000	\$ 122,599	\$ 7,599
Special Revenue	40,000	37,165	(2,835)
Capital Projects	0	53,862	53,862
Enterprise	124,000	129,407	5,407
Total	<u>\$ 279,000</u>	<u>\$ 343,033</u>	<u>\$ 60,033</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 283,174	\$ 94,929	\$ 188,245
Special Revenue	101,502	37,747	63,755
Capital Projects	0	53,862	(53,862)
Enterprise	251,797	133,109	118,688
Total	<u>\$ 636,473</u>	<u>\$ 319,647</u>	<u>\$ 316,826</u>

**VILLAGE OF RUSHSYLVANIA  
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 32,900	\$ 119,811	\$ 86,911
Special Revenue	28,800	45,419	16,619
Enterprise	118,000	127,474	9,474
Total	\$ 179,700	\$ 292,704	\$ 113,004

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 150,887	\$ 69,624	\$ 81,263
Special Revenue	69,056	24,173	44,883
Enterprise	230,313	111,992	118,321
Total	\$ 450,256	\$ 205,789	\$ 244,467

Ohio Rev. Code Section 5705.36 allows subdivisions to request increased amended certificates of estimated resources. Also, Ohio Revised Code 5705.41 (B) states money is not to be expended unless appropriated. The significant variances shown above for the Capital Projects Fund in 1999 were for monies received from Issue II funds which are monies paid on behalf of the Village for which the Village does not actually receive and disburse cash.

**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 payment, the first half is due December 31. The second half payment is due the following June 20.

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.

**VILLAGE OF RUSHSYLVANIA  
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**5. DEBT**

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$ 39,842	7.54%
Sewer Revenue Bonds	24,000	5.25%
OPWC Loan	37,500	0.00%
EVCISA Loan	2,500	0.00%
Total	\$ 103,842	

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 Water Development Authority (OWDA) loan was received to pay for a 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 Ohio Public Works Commission (OPWC) loan was received to pay for water plant renovations. The original loan was for \$150,000 to be paid in semi-annual installments of \$7,500 commencing January 1, 1992.

The Emergency Village Capital Improvement Special Account (EVCISA) Loan was received in order to prepare preliminary engineering plans for improvements to its water supply system. The original loan was for \$25,000 to be paid in annual installments commencing in 1991.

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

Year ending December 31:	OWDA Loan	Sewer Disposal PlantBonds	OPWC Loan	EVCISA Loan
2000	\$ 4,235	\$ 4,260	\$ 15,000	\$ 2,500
2001	4,235	4,103	15,000	0
2002	4,235	3,945	7,500	0
2003	4,235	3,788	0	0
2004	4,235	4,630	0	0
2005-2009	21,175	8,360	0	0
2010-2014	21,175	0	0	0
2015-2016	8,470	0	0	0
Total	\$ 71,995	\$ 29,086	\$ 37,500	\$ 2,500

**VILLAGE OF RUSHSYLVANIA  
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**6. RETIREMENT SYSTEMS**

The Village's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is 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 1999 and 1998, members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 1999.

**7. RISK MANAGEMENT**

The Village has obtained commercial insurance for the following risks:

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

**8. DEBT SERVICE TRUSTEED FUNDS**

The Sewer Plant Expansion 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, 1999, the custodian held \$ 62,977 in Village assets. These assets, and the related receipts and disbursements, are not reflected in the accompanying financial statements.





STATE OF OHIO  
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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, Logan County, Ohio (the Village), as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated May 10, 2000. We conducted our audit in accordance with generally accepted auditing standards 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 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 10, 2000.

**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 10, 2000.

This report is intended 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, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

May 10, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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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, 2000**