

VILLAGE OF FREDERICKSBURG
WAYNE COUNTY

AUDITED FINANCIAL STATEMENTS AND
AUDITORS' REPORT

FOR THE YEARS ENDED
DECEMBER 31, 2003 AND 2002



**Auditor of State
Betty Montgomery**

Village Council
Village of Fredericksburg
206 North Mill Street
Fredericksburg, Ohio 44627

We have reviewed the Independent Auditor's Report of the Village of Fredericksburg, Wayne County, prepared by Nagel, Weigand & Company, LLC, for the audit period January 1, 2002 through December 31, 2003. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of Fredericksburg is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

September 27, 2004

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VILLAGE OF FREDERICKSBURG
WAYNE COUNTY

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Nagel, Weigand & Company, LLC

INDEPENDENT AUDITORS' REPORT

Members of Council
Village of Fredericksburg
Fredericksburg, Ohio 44627

We have audited the accompanying financial statements of the Village of Fredricksburg, as of and for the years ended December 31, 2003 and 2002, as listed in the table of contents. These financial statements are the responsibility of the Village of Fredericksburg'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 generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the Village, as of December 31, 2003 and 2002 and the related revenues and expenditures for the year then ended on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated August 25, 2004 on our consideration of the Village of Fredericksburg's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is in 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 officials authorized to receive this report under Section 117.26, Ohio Revised Code and is not intended to be and should not be used by anyone other than these specified parties.

August 25, 2004

Nagel, Weigand & Company, LLC

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

	GOVERNMENTAL FUND TYPES		TOTALS
	GENERAL	SPECIAL REVENUE	(MEMO- RANDUM ONLY)
<u>CASH RECEIPTS:</u>			
Property and Other Local Taxes	\$ 26,406	\$ 15,278	\$ 41,684
Estate Tax	75,824	-	75,824
Intergovernmental Receipts	19,136	20,947	40,083
Charges for Services	8,000	-	8,000
Earnings on Investments	4,238	168	4,406
Miscellaneous	14,467	-	14,467
Total Cash Receipts	148,071	36,393	184,464
<u>CASH DISBURSEMENTS:</u>			
Current:			
Security of Persons and Property	39,992	15,266	55,258
Public Health Service	1,268	-	1,268
Leisure Time Activities	2,758	-	2,758
Transportation	-	24,661	24,661
General Government	69,062	-	69,062
Total Cash Disbursements	113,080	39,927	153,007
Total Cash Receipts Over (Under) Cash Disbursements	34,991	(3,534)	31,457
<u>OTHER FINANCING RECEIPTS (DISBURSEMENTS):</u>			
Other Uses	(423)	-	(423)
Total Other Financing Receipts (Disbursements):	(423)	-	(423)
Excess of Cash and Other Financing Receipts Over/(Under) Cash and Other Financing Disbursements	34,568	(3,534)	31,034
Fund Cash Balance - January 1, 2002	47,958	73,652	121,610
Fund Cash Balance - December 31, 2002	\$ 82,526	\$ 70,118	\$ 152,644

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

VILLAGE OF FREDERICKSBURG
WAYNE COUNTY
COMBINED STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCES, ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003

	GOVERNMENTAL FUND TYPES		TOTALS
	GENERAL	SPECIAL REVENUE	(MEMO- RANDUM ONLY)
<u>CASH RECEIPTS:</u>			
Property and Other Local Taxes	\$ 30,351	\$ 15,709	\$ 46,060
Intergovernmental Receipts	19,442	20,940	40,382
Charges for Services	13,500	-	13,500
Earnings on Investments	3,305	-	3,305
Miscellaneous	2,229	-	2,229
Total Cash Receipts	<u>68,827</u>	<u>36,649</u>	<u>105,476</u>
<u>CASH DISBURSEMENTS:</u>			
Current:			
Security of Persons and Property	22,079	21,424	43,503
Public Health Service	1,287	-	1,287
Leisure Time Activities	1,561	-	1,561
Transportation	-	25,214	25,214
General Government	34,203	-	34,203
Total Cash Disbursements	<u>59,130</u>	<u>46,638</u>	<u>105,768</u>
Receipts Over (Under) Disbursements	9,697	(9,989)	(292)
<u>OTHER FINANCING RECEIPTS (DISBURSEMENTS):</u>			
Transfers In	-	12,000	12,000
Transfers Out	(12,000)	-	(12,000)
Other Uses	(255)	-	(255)
Total Other Financing Receipts (Disbursements):	<u>(12,255)</u>	<u>12,000</u>	<u>(255)</u>
Excess of Cash and Other Financing Receipts Over (Under) Cash and Other Financing Disbursements	(2,558)	2,011	(547)
Fund Cash Balance - January 1, 2003	<u>82,526</u>	<u>70,118</u>	<u>152,644</u>
Fund Cash Balance - December 31, 2003	<u>\$ 79,968</u>	<u>\$ 72,129</u>	<u>\$ 152,097</u>

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

VILLAGE OF FREDERICKSBURG
WAYNE COUNTY
COMBINED STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL PROPRIETARY
FUND TYPES
FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002

	2002	2003
OPERATING CASH RECEIPTS:		
Charges for Services	\$ 158,178	\$ 159,377
Other Miscellaneous	1,752	4,757
	159,930	164,134
OPERATING CASH DISBURSEMENTS:		
Personal Services	28,268	27,933
Contractual Services	6,660	9,673
Materials and Supplies	44,165	26,761
	79,093	64,367
Operating Income	80,837	99,767
NONOPERATING CASH DISBURSEMENTS		
Debt Service	84,294	84,294
	84,294	84,294
Net Income (Loss)	(3,457)	15,473
Fund Cash Balance - January 1	244,292	240,835
Fund Cash Balance - December 31	\$ 240,835	\$ 256,308

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

VILLAGE OF FREDERICKSBURG
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Village of Fredericksburg, Wayne County, (the Village) is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village council is composed of six members who are elected by their respective electors or by the Village at large. The Village provides general government services, including water and sewer utilities, park operations and fire protection services.

Management believes the financial statements included in this report represent all of the funds of the Village over which the Village has the ability to exercise direct operating control.

B. BASIS OF ACCOUNTING

The Village of Fredericksburg prepares its financial statements on a basis of accounting prescribed or permitted by the Ohio Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Consequently certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when the obligation is incurred. A general fixed asset group and long-term debt group of accounts are not recorded on the financial statements by the Village under the basis of accounting used. This method of accounting is utilized in reporting to the State of Ohio but is not in accordance with generally accepted accounting principles. By virtue of Ohio law, the Village is required to maintain the encumbrance method of accounting and to make appropriations for budgetary funds.

VILLAGE OF FREDERICKSBURG
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. CASH AND INVESTMENTS

Investment procedures are restricted by the provisions of the Ohio Revised Code. Purchased investments are valued at cost and are neither charged when purchased nor credited at the time of redemption to their respective fund balances. Interest earned is recognized and recorded when received.

D. FUND ACCOUNTING

The Village maintains its accounting records in accordance with the principles of "Fund" accounting. Fund accounting is a concept developed to meet the need of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity that stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

GOVERNMENTAL FUNDS

General Fund

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

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to disbursements for specified 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 FREDERICKSBURG
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. FUND ACCOUNTING (Continued)

GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (Continued)

Police Fund – This fund receives local property tax money to pay for the contract with the Wayne County Sheriff's Department for police protection.

PROPRIETARY FUNDS

Enterprise Funds

These funds are used to 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.

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

VILLAGE OF FREDERICKSBURG
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. BUDGETARY PROCESS

1. Budget

A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

2. Estimated Resources

The County Budget Commission certifies its actions to the Village by September 1. As part of this certification, the Village receives the Official Certificate of Estimated Resources which states the projected receipts of each fund. On or about January 1 this certificate is amended to include any unencumbered balances from the preceding year.

Prior to December 31, the Village must revise its budget so that the total contemplated expenditures from a fund during the ensuing fiscal year will not exceed the amount stated in the Certificate of Estimated Resources. The revised budget then serves as the basis for the annual appropriation measure. Budget receipts as shown in the accompanying financial statements do not include January 1, 2001, unencumbered fund balances. However, those fund balances are available for appropriations.

3. Appropriations

A temporary appropriation measure to control cash disbursements may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation measure must be passed by March 1 of each year for the period January 1 to December 31. The appropriation measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources.

VILLAGE OF FREDERICKSBURG
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. BUDGETARY PROCESS (Continued)

4. Encumbrances

The Village is required to use the encumbrance method of accounting by virtue of Ohio law. Under this system, purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation. A summary of 2003 and 2002 budgetary activity appears in Note 3.

F. PROPERTY, PLANT, AND EQUIPMENT

Fixed assets acquired or constructed for general governmental services are recorded as expenditures. Depreciation is not recorded for these fixed assets.

G. TOTAL COLUMNS ON FINANCIAL STATEMENTS

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund type eliminations have not been made in the aggregation of this data.

2. EQUITY IN CASH AND CASH EQUIVALENT INVESTMENTS

The Village maintains a cash and investment 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>2003</u>	<u>2002</u>
Demand Deposits	\$ 408,405	\$ 393,480

VILLAGE OF FREDERICKSBURG
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

2. EQUITY IN CASH AND CASH EQUIVALENT INVESTMENTS (Continued)

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Village, or (3) collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2003 and 2002, follows:

2003 Budgeted vs. Actual Receipts:

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 154,526	\$ 68,827	\$ (85,699)
Special Revenue	114,218	58,638	(55,580)
Enterprise	<u>416,292</u>	<u>164,134</u>	<u>(252,158)</u>
Total	<u>\$ 685,036</u>	<u>\$ 291,599</u>	<u>\$(393,437)</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures:

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 154,526	\$ 71,385	\$ 83,141
Special Revenue	114,218	46,638	67,580
Enterprise	<u>398,835</u>	<u>184,061</u>	<u>214,774</u>
Total	<u>\$ 667,579</u>	<u>\$ 302,084</u>	<u>\$ 365,495</u>

VILLAGE OF FREDERICKSBURG
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

3. BUDGETARY ACTIVITY (Continued)

2002 Budgeted vs. Actual Receipts:

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 137,690	\$ 148,071	\$ 10,381
Special Revenue	43,600	36,393	(7,207)
Enterprise	<u>172,000</u>	<u>159,930</u>	<u>(12,070)</u>
Total	<u>\$ 353,290</u>	<u>\$ 344,394</u>	<u>\$(8,896)</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures:

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 185,648	\$ 113,503	\$ 72,145
Special Revenue	117,251	39,927	77,324
Enterprise	<u>416,292</u>	<u>163,286</u>	<u>253,006</u>
Total	<u>\$ 719,191</u>	<u>\$ 316,716</u>	<u>\$ 402,475</u>

VILLAGE OF FREDERICKSBURG
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

4. DEBT OBLIGATIONS

Debt outstanding at December 31, 2003 follows:

	<u>Principal</u>	<u>Interest Rate</u>
OWDA Loan	\$ 936,206	4.12%

The Ohio Water Development Authority (OWDA) loan relates to the construction of a municipal wastewater treatment plant and a sanitary sewer system. This loan will be repaid in semiannual installments with 4.12% interest over 20 years. The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

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

<u>Year Ending</u> <u>December 31</u>	<u>OWDA</u> <u>Loan</u>
2004	\$ 84,294
2005	84,294
2006	84,294
2007	84,294
2008	84,294
Subsequent	<u>885,087</u>
Total	<u>\$1,306,557</u>

VILLAGE OF FREDERICKSBURG
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002

(Continued)

5. PROPERTY TAX

Real property taxes become a lien on all non-exempt real property located in the county on January 1. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31 with the remainder payable by June 20 of the following year. Under certain circumstances, state statute permits later payment dates to be established.

The Wayne County Treasurer collects property tax on behalf of all taxing districts within the county. The Wayne County Auditor periodically remits to the taxing districts their portions of the taxes collected.

6. RETIREMENT SYSTEM

The Village's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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 2003 and 2002, OPERS 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, 2003.

7. RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts, theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2003 and 2002, the Village contracted with private carriers for property and fleet insurance for the following:

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

VILLAGE OF FREDERICKSBURG
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

8. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustments by the grantor. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

Nagel, Weigand & Company, LLC

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of Council
Village of Fredericksburg
Fredericksburg, Ohio 44627

We have audited the financial statements of the Village of Fredericksburg as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated August 25, 2004. 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 determined 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 a certain immaterial instance of noncompliance that we have reported to management of the Village in a separate letter dated August 25, 2004.

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 assurances 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 control over financial reporting and its operations that we considered to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Village in a separate letter dated August 25, 2004.

**Village of Fredericksburg
Wayne County**

This report is intended for the information and use of the audit committee, management, and the Auditor of State and is not intended to be and should not be used by anyone other than these specified parties.

August 25, 2004

Nagel, Weigand & Company, LLC

VILLAGE OF FREDERICKSBURG
WAYNE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2003 AND 2002

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the Village of Fredericksburg.
2. No reportable conditions were disclosed during the audit of the Village of Fredericksburg's financial statements.
3. No instances of noncompliance material to the financial statements were disclosed during the audit of the financial statements.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None

VILLAGE OF FREDERICKSBURG
WAYNE COUNTY

GENERAL COMMENTS
DECEMBER 31, 2003 AND 2002

This report, including the citations and recommendations, was reviewed with and acknowledged by the following officials on August 25, 2004:

Harold Gwin	Clerk
Phyllis Miller	Council Member
Janis Lemon	Council Member

These officials were informed that they had five working days from the date of the post audit conference to respond to, or contest, in writing, the report contents. No such response was received.

Village personnel were cooperative and available for questions and assistance during regular working hours.



**Auditor of State
Betty Montgomery**

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VILLAGE OF FREDERICKSBURG

WAYNE 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
OCTOBER 7, 2004**