



**VILLAGE OF ASHVILLE
PICKAWAY COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF ASHVILLE
PICKAWAY COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Ashville
Pickaway County
91 West Main Street
Ashville, Ohio 43103

To the Village Council:

We have audited the accompanying financial statements of the Village of Ashville, Pickaway County, Ohio, (the Village) as of and for the years ended December 31, 2000 and December 31, 1999. 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 of Ashville, Pickaway County, Ohio as of December 31, 2000 and December 31, 1999, 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 11, 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 and 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.

JIM PETRO
Auditor of State

May 11, 2001

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**VILLAGE OF ASHVILLE
PICKAWAY 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>	<u>Debt Service</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$283,578	\$0	\$0	\$283,578
Intergovernmental Receipts	137,264	150,796	0	288,060
Charges for Services	135,904	0	0	135,904
Fines, Licenses, and Permits	82,939	0	0	82,939
Miscellaneous	58,054	0	0	58,054
	<u>697,739</u>	<u>150,796</u>	<u>0</u>	<u>848,535</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	197,010	58,886	0	255,896
Public Health Services	8,543	0	0	8,543
Leisure Time Activities	20,078	0	0	20,078
Community Environment	63,003	0	0	63,003
Basic Utility Services	86,537	0	0	86,537
Transportation	91,362	100,416	0	191,778
General Government	127,527	0	0	127,527
	<u>594,060</u>	<u>159,302</u>	<u>0</u>	<u>753,362</u>
Total Receipts Over/(Under) Disbursements	<u>103,679</u>	<u>(8,506)</u>	<u>0</u>	<u>95,173</u>
Other Financing Receipts/(Disbursements):				
Transfers-In	748	0	0	748
Transfers-Out	0	0	(748)	(748)
	<u>748</u>	<u>0</u>	<u>(748)</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	104,427	(8,506)	(748)	95,173
Fund Cash Balances January 1	<u>377,101</u>	<u>113,143</u>	<u>748</u>	<u>490,992</u>
Fund Cash Balances, December 31	<u>\$481,528</u>	<u>\$104,637</u>	<u>\$0</u>	<u>\$586,165</u>

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

**VILLAGE OF ASHVILLE
PICKAWAY COUNTY**

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

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$709,991
Miscellaneous	1,748
	711,739
Total Operating Cash Receipts	711,739
Operating Cash Disbursements:	
Personal Services	173,341
Travel Transportation	400
Contractual Services	110,010
Supplies and Materials	43,341
Capital Outlay	76,404
	403,496
Total Operating Cash Disbursements	403,496
Operating Income/(Loss)	308,243
Non-Operating Cash Disbursements:	
Debt Service	210,045
Total Non-Operating Cash Disbursements	210,045
Net Receipts Over/(Under) Disbursements	98,198
Fund Cash Balances, January 1	1,002,875
Fund Cash Balances, December 31	\$1,101,073

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

**VILLAGE OF ASHVILLE
PICKAWAY 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>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$192,579	\$0	\$0	\$192,579
Intergovernmental Receipts	142,251	168,962	0	311,213
Charges for Services	156,716	0	0	156,716
Fines, Licenses, and Permits	66,415	0	0	66,415
Miscellaneous	47,089	0	0	47,089
	<u>605,050</u>	<u>168,962</u>	<u>0</u>	<u>774,012</u>
Total Cash Receipts				
	<u>605,050</u>	<u>168,962</u>	<u>0</u>	<u>774,012</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	183,438	36,460	0	219,898
Public Health Services	8,224	0	0	8,224
Leisure Time Activities	15,113	0	0	15,113
Community Environment	30,714	0	0	30,714
Basic Utility Services	89,425	0	0	89,425
Transportation	87,004	131,424	0	218,428
General Government	95,268	0	0	95,268
Capital Outlay	0	19,035	0	19,035
	<u>509,186</u>	<u>186,919</u>	<u>0</u>	<u>696,105</u>
Total Disbursements				
	<u>509,186</u>	<u>186,919</u>	<u>0</u>	<u>696,105</u>
Total Receipts Over/(Under) Disbursements	95,864	(17,957)	0	77,907
Fund Cash Balances January 1	281,237	131,100	748	413,085
	<u>281,237</u>	<u>131,100</u>	<u>748</u>	<u>413,085</u>
Fund Cash Balances, December 31	<u>\$377,101</u>	<u>\$113,143</u>	<u>\$748</u>	<u>\$490,992</u>

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

**VILLAGE OF ASHVILLE
PICKAWAY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$1,119,267
Miscellaneous	996
	1,120,263
Operating Cash Disbursements:	
Personal Services	169,363
Fringe Benefits	40
Contractual Services	112,572
Supplies and Materials	40,969
Capital Outlay	46,941
	369,885
Operating Income/(Loss)	750,378
Non-Operating Cash Disbursements:	
Debt Service	210,071
Total Non-Operating Cash Disbursements	210,071
Net Receipts Over/(Under) Disbursements	540,307
Fund Cash Balances, January 1	462,568
Fund Cash Balances, December 31	\$1,002,875

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

**VILLAGE OF ASHVILLE
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Ashville, Pickaway County, Ohio, (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, park operations (leisure time activities), 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

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 Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The 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.

COPS Fund - This fund receives federal and state grant revenues to provide for the security and safety of the residents, in accordance with the terms of the grant.

**VILLAGE OF ASHVILLE
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Motor Vehicle License Tag Fund - This fund receives gasoline tax and motor vehicle tax money for the purchasing of materials and supplies for the maintenance of roads. This fund is only to purchase supplies, not to pay wages.

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 and 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.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts). 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 re-appropriated.

A summary of 2000 and 1999 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.

**VILLAGE OF ASHVILLE
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Village.

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>2000</u>	<u>1999</u>
Demand deposits	\$ 1,444,210	\$ 1,261,464
Certificates of deposit	<u>243,028</u>	<u>232,403</u>
	<u>1,687,238</u>	<u>1,493,867</u>

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation or (2) collateralized by securities specifically pledged by the financial institution to the Village.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending [End of Years Audited] follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 462,740	\$ 698,739	\$ 235,999
Special Revenue	130,350	150,796	20,446
Enterprise	<u>676,600</u>	<u>711,739</u>	<u>35,139</u>
Total	<u>\$ 1,269,690</u>	<u>\$ 1,561,274</u>	<u>\$ 291,584</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 839,979	\$ 594,060	\$ 245,919
Special Revenue	244,103	159,302	84,801
Debt Service	0	748	(748)
Enterprise	<u>1,679,475</u>	<u>613,541</u>	<u>1,065,934</u>
Total	<u>\$ 2,763,557</u>	<u>\$ 1,367,651</u>	<u>\$ 1,395,906</u>

**VILLAGE OF ASHVILLE
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 365,390	\$ 605,050	\$ 239,660
Special Revenue	133,500	168,962	35,462
Enterprise	863,900	1,120,263	256,363
Total	<u>\$ 1,362,790</u>	<u>\$ 1,894,275</u>	<u>\$ 531,485</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 657,786	\$ 509,186	\$ 148,600
Special Revenue	252,559	186,919	65,640
Enterprise	1,262,623	579,956	682,667
Total	<u>\$ 2,172,968</u>	<u>\$ 1,276,061</u>	<u>\$ 896,907</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 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 ASHVILLE
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

5. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$ 1,221,079	6.58%
Ohio Water Development Authority Loan	81,849	6.58%
Ohio Water Development Authority Loan	22,783	7.38%
FmHA Loan	526,038	6.25%
OPWC Issue II Loan	302,400	0.00%
Total	\$ 2,154,149	

The Ohio Water Development Authority (OWDA) loans relate to a water and sewer plant expansion project that was mandated by the Ohio Environmental Protection Agency. The OWDA has approved three different loans. The first loan is to be paid back in semi-annual payments of \$68,064, including interest. The second loan is to be paid back in semi-annual payment of \$4,562, including interest. The third loan is to be paid back in semi-annual payments of \$1,332, including interest. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Village issued an FmHA Mortgage Revenue bond in 1989 for the construction of a sewage system. The Village makes payments annually based on an amended amortization schedule. The amounts paid each year vary due to the Village paying additional principal during the 1996 audit period.

The Village has a Project Loan Agreement with the Ohio State Issue II Program for a project named "Elevated Water Tower Improvements." This loan is interest free and is to be paid back in semi-annual payments of \$10,800.

These loans are collateralized by water and sewer receipts.

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

Year ending December 31:	OWDA Loan #1	OWDA Loan #2	OWDA Loan #3	FmHA Loan	OPWC Issue II Loan
2001	\$ 136,128	\$ 9,125	\$ 2,665	\$ 40,577	\$ 21,600
2002	136,128	9,125	2,665	40,496	21,600
2003	136,128	9,125	2,665	40,490	21,600
2004	136,128	9,125	2,665	40,552	21,600
2005	136,128	9,125	2,665	40,577	21,600
Subsequent	1,225,156	82,182	23,984	923,363	194,400
Total	\$ 1,905,796	\$ 127,807	\$ 37,309	\$1,126,055	\$ 302,400

**VILLAGE OF ASHVILLE
PICKAWAY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

6. RETIREMENT SYSTEMS

The Village's law enforcement officers belong to the Police and Firemen's Disability and Pension Funds (PFDPF). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS 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.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, members of PFDPF contributed 10% of their wages to the PFDPF. The Village contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% in 1999 and 10.84% of participants' gross salaries in 2000. The Village has paid all contributions required through December 31, 2000.

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

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

The Village also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

8. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment 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.



STATE OF OHIO
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED
BY GOVERNMENT AUDITING STANDARDS**

Village of Ashville
Pickaway County
91 West Main Street
Ashville, Ohio 43103

To the Village Council:

We have audited the accompanying financial statements of the Village of Ashville, Pickaway County, Ohio (the Village), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated May 11, 2001. 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 is 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 11, 2001.

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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Village's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2000-30665-001 and 2000-30665-002.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

We, also, 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 11, 2001.

This report is intended 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.

JIM PETRO
Auditor of State

May 11, 2001

VILLAGE OF ASHVILLE
PICKAWAY COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999

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

Finding Number

2000-30665-001

Water and Sewer- Collecting, Posting, Depositing

A Village employee performs incompatible duties of entering the water and sewer usage data into the computer to develop billing statements, collecting and posting the monies paid by customers and making the cash deposits. There is no management oversight or any budget to actual review by management to ensure monies are properly collected, posted to the general ledger and deposited to the bank for services rendered. These duties should be segregated to aid in the prevention of error, misappropriation and possible theft.

Also, the meter reading data used to generate billing statements is not compared to the input to ensure all readings are represented in the billing program before billing statements are calculated or to the final billing statement itself. A comparison should be made between the input and output to ensure all water and sewer data was entered for processing.

We recommend the Village segregate the billing, collecting, recording and depositing of water and sewer collections. A possible control might be that management should devise a system to monitor these financial activities with anticipated benchmark to ensure all monies are collected, recorded in the financial statements and deposited to the bank. In addition, the Village should develop and implement a procedure to compare input and output data for accuracy and completeness before billing statements are generated and mailed to customers.

Finding Number

2000-30665-002

Water and Sewer- Standing Data File

The Village has a "standing" data file for billing rates uses in their water and sewer billing application. The billing rate is applied to the usage numbers to calculate the billing amount for the services rendered to it customers. The file also includes personal information such as the customers mailing and service addresses, phone number, and account number.

Access to the file has not been limited to a specific user. Those employees with access to the computer have access to the standing data file and also can change, update and delete information. Access to this file should be limited to a specific user with management oversight to ensure changes, updates, and deletions are accurate, complete and authorized.

We recommend the Village limit access to the standing data file and management review changes made to the file for accuracy, completeness and authorization.



STATE OF OHIO
OFFICE OF THE AUDITOR

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VILLAGE OF ASHVILLE

PICKAWAY 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 21, 2001**