



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF WILLIAMSPORT
PICKAWAY COUNTY

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STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Village of Williamsport
Pickaway County
209 Spruce Street
Williamsport, Ohio 42145

To the Village Council:

We have audited the accompanying financial statements of the Village of Williamsport, 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 and reserves for encumbrances of the Village of Williamsport, 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 January 22, 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 that audit.

This report is intended solely for the information and use of the audit committee, 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

January 22, 2001

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**VILLAGE OF WILLIAMSPORT
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>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$21,664	\$15,481	\$37,145
Intergovernmental Receipts	42,110	43,492	85,602
Charges for Services	0	32,446	32,446
Fines, Licenses, and Permits	175	0	175
Earnings on Investments	19,072	592	19,664
Miscellaneous	4,883	0	4,883
	<u>87,904</u>	<u>92,011</u>	<u>179,915</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Security of Persons and Property	25,873	25,537	51,410
Public Health Services	1,687	0	1,687
Leisure Time Activities	8,748	0	8,748
Community Environment	389	0	389
Transportation	1,822	29,612	31,434
General Government	33,157	0	33,157
Debt Service:			
Principal and Interest	0	8,722	8,722
Capital Outlay	0	12,940	12,940
	<u>71,676</u>	<u>76,811</u>	<u>148,487</u>
Total Disbursements			
Total Receipts Over/(Under) Disbursements	<u>16,228</u>	<u>15,200</u>	<u>31,428</u>
Other Financing Receipts/(Disbursements):			
Transfers-In	0	835	835
Transfers-Out	<u>(5,805)</u>	<u>0</u>	<u>(5,805)</u>
Total Other Financing Receipts/(Disbursements)	<u>(5,805)</u>	<u>835</u>	<u>(4,970)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	10,423	16,035	26,458
Fund Cash Balances January 1	<u>52,135</u>	<u>135,555</u>	<u>187,690</u>
Fund Cash Balances, December 31	<u>\$62,558</u>	<u>\$151,590</u>	<u>\$214,148</u>
Reserves for Encumbrances, December 31	<u>\$112</u>	<u>\$8,943</u>	<u>\$9,055</u>

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

**VILLAGE OF WILLIAMSPORT
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	\$532,611
Miscellaneous	<u>1,752</u>
Total Operating Cash Receipts	<u>534,363</u>
Operating Cash Disbursements:	
Personal Services	80,400
Fringe Benefits	22,394
Contractual Services	195,003
Supplies and Materials	29,211
Miscellaneous	<u>9,625</u>
Total Operating Cash Disbursements	<u>336,633</u>
Operating Income/(Loss)	<u>197,730</u>
Non-Operating Cash Receipts:	
Intergovernmental Receipts	<u>5,117</u>
Total Non-Operating Cash Receipts	<u>5,117</u>
Non-Operating Cash Disbursements:	
Debt Principal and Interest	<u>(140,219)</u>
Total Non-Operating Cash Disbursements	<u>(140,219)</u>
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers-In	<u>62,628</u>
Transfers-In	<u>4,970</u>
Net Receipts Over/(Under) Disbursements	67,598
Fund Cash Balances, January 1	<u>531,266</u>
Fund Cash Balances, December 31	<u><u>\$598,864</u></u>
Reserve for Encumbrances, December 31	<u><u>\$4,377</u></u>

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

**VILLAGE OF WILLIAMSPORT
PICKAWAY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$20,061	\$18,172	\$38,233
Intergovernmental Receipts	56,333	39,451	95,784
Charges for Services	0	29,553	29,553
Fines, Licenses, and Permits	265	0	265
Earnings on Investments	10,678	1,339	12,017
Miscellaneous	11,376	700	12,076
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	98,713	89,215	187,928
Cash Disbursements:			
Current:			
Security of Persons and Property	38,198	28,869	67,067
Public Health Services	1,523	0	1,523
Leisure Time Activities	8,806	0	8,806
Community Environment	447	0	447
Transportation	0	41,073	41,073
General Government	34,579	0	34,579
Debt Service:			
Principal and Interest	0	8,722	8,722
	<hr/>	<hr/>	<hr/>
Total Disbursements	83,553	78,664	162,217
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	15,160	10,551	25,711
Fund Cash Balances January 1	<hr/>	<hr/>	<hr/>
	36,975	125,004	161,979
Fund Cash Balances, December 31	<u>\$52,135</u>	<u>\$135,555</u>	<u>\$187,690</u>
Reserves for Encumbrances, December 31	<hr/>	<hr/>	<hr/>
	\$2,683	\$665	\$3,348

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

**VILLAGE OF WILLIAMSPORT
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	\$527,675
Miscellaneous	892
	528,567
Operating Cash Disbursements:	
Personal Services	71,809
Fringe Benefits	8,434
Contractual Services	213,166
Supplies and Materials	42,844
Capital Outlay	19,597
Miscellaneous	39,290
	395,140
Operating Income/(Loss)	133,427
Non-Operating Cash Receipts:	
Intergovernmental Receipts	86,422
Other Non-Operating Receipts	5,893
	92,315
Non-Operating Cash Disbursements:	
Principal and Interest	(141,592)
	(141,592)
Net Receipts Over/(Under) Disbursements	84,150
Fund Cash Balances, January 1	447,116
Fund Cash Balances, December 31	\$531,266
Reserve for Encumbrances, December 31	\$1,748

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

**VILLAGE OF WILLIAMSPORT
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 Williamsport, 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, sewer, and gas utilities and fire protection operations. The Village contracts with the Pickaway County Sheriff's department to provide security of persons and property. The Village provides fire protection to the following Pickaway County Townships: Jackson, Monroe, Muhlenburg, and Wayne.

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

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:

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.

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 WILLIAMSPORT
PICKAWAY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Special Revenue Fund (Continued)

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

Joint Fire Fund - This fund receives monies from fire contracts and tax revenues for the operation and maintenance of the fire department.

Enterprise Funds

These funds account for operations that are similar to private business enterprises where management intends that 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 costs providing this utility

Sewer Fund -This fund receives charges for services from residents to cover the costs of providing this utility.

Gas Fund - This fund receives charges for services from residents to cover the costs of providing this utility.

Water Debt Fund - This fund receives loan proceeds from the Ohio Water Development Authority and the Ohio Public Works Commission to finance the Construction of new wells and water lines. Loans will be repaid from the utility charges accounted for in this fund.

Sewer Debt Fund - This fund receives loan proceeds from the Ohio Water Development Authority and the Ohio Public Works Commission to finance the renovation of the waste treatment facility. Loans will be repaid from the utility charges accounted for in this fund.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

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. Unencumbered appropriations lapse at year end.

**VILLAGE OF WILLIAMSPORT
PICKAWAY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

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.

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	\$ 693,012	\$	598,956
Certificates of deposit	<u>120,000</u>		<u>120,000</u>
Total deposits	<u>813,012</u>		<u>718,956</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

**VILLAGE OF WILLIAMSPORT
PICKAWAY COUNTY**

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2000 and December 31, 1999 follows:

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 75,518	\$ 87,904	\$ 12,386
Special Revenue	90,313	92,846	2,533
Enterprise	686,032	544,450	(141,582)
Total	<u>\$ 851,863</u>	<u>\$ 725,200</u>	<u>\$ (126,663)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 103,214	\$ 77,593	\$ 25,621
Special Revenue	125,248	85,754	39,494
Enterprise	778,580	481,229	297,351
Total	<u>\$ 1,007,042</u>	<u>\$ 644,576</u>	<u>\$ 362,466</u>

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 67,546	\$ 98,713	\$ 31,167
Special Revenue	77,554	89,215	11,661
Enterprise	702,063	620,882	(81,181)
Total	<u>\$ 847,163</u>	<u>\$ 808,810</u>	<u>\$ (38,353)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 103,555	\$ 86,236	\$ 17,319
Special Revenue	102,229	79,330	22,899
Enterprise	650,215	538,480	111,735
Total	<u>\$ 855,999</u>	<u>\$ 704,046</u>	<u>\$ 151,953</u>

**VILLAGE OF WILLIAMSPORT
PICKAWAY COUNTY**

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

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.

Public utilities are also taxed on personal and real property located within the Village.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

5. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Farmer's Home Administration (Revenue Bonds) - Sewer	\$309,000	5.00%
Ohio Public Works Commission - Water Project	69,300	0.00%
Savings Bank - Williamsport - Fire Truck Loan	53,505	5.75%
Ohio Water Development Authority Loan - Water #8094	1,263,756	6.11%
Ohio Water Development Authority Loan - Sewer #8134	103,959	5.66%
Total	\$ 1,799,520	

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 to include drilling several new wells.

The Farmer's Home Administration Revenue Bonds were initiated for the construction of the waste water treatment plant.

The Ohio Public Works Commission loan was an additional assistance for the water project.

The Savings Bank of Williamsport loan was for the purchase of a fire truck.

These loans will be repaid in semiannual installments including interest. The loans and bonds for water and sewer projects are collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA, FmHA, and OPWC debt service requirements.

**VILLAGE OF WILLIAMSPORT
PICKAWAY COUNTY**

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

5. DEBT (Continued)

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

Year ending December 31:	FmHA Sewer	OPWC Water	Fire Truck	OWDA Water - 8094	OWDA Sewer - 8134
2001	\$ 26,450	\$ 4,200	\$ 8,723	\$ 104,832	\$ 8,108
2002	25,900	4,200	8,723	104,832	8,108
2003	26,350	4,200	8,723	104,832	8,108
2004	25,750	4,200	8,723	104,832	8,108
2005	27,150	4,200	8,723	104,832	8,108
Subsequent	<u>344,100</u>	<u>48,300</u>	<u>22,532</u>	<u>1,834,558</u>	<u>150,006</u>
Total	<u>\$ 475,700</u>	<u>\$ 69,300</u>	<u>\$ 66,147</u>	<u>\$ 2,358,718</u>	<u>\$ 190,546</u>

6. RETIREMENT SYSTEMS

The Village's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS 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 2000 and 1999, PERS 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, 2000.

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

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

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

8. CONTINGENT LIABILITY

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.

**VILLAGE OF WILLIAMSPORT
PICKAWAY COUNTY**

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

9. SUBSEQUENT EVENTS

On January 1, 2001, the Village applied for a Community Development Block Grant (CDBG) in the amount of \$2.5 million. The monies will be used to construct and equip the water and sewer plant in an effort to increase capacity.

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OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.oh.us

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

Village of Williamsport
Pickaway County
209 Spruce Street
Williamsport, Ohio 42145

To the Village Council:

We have audited the accompanying financial statements of the Village of Williamsport, 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 January 22, 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 instance of noncompliance that is required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered 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.

Village of Williamsport
Pickaway County
Report on Compliance and Internal Control Required
By *Government Auditing Standards*
Page 2

This report is intended for the information and use of the audit committee, 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

January 22, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

VILLAGE OF WILLIAMSPORT

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
MARCH 15, 2001**