

Village of Buchtel

Athens County, Ohio

Regular Audit

For the Years Ended December 31, 2004 and 2003

Fiscal Years Audited Under GAGAS: 2004 and 2003

BALESTRA, HARR & SCHERER, CPAs, INC.

528 South West Street, P.O. Box 687

Piketon, Ohio 45661

Telephone (740) 289-4131

Fax (740) 289-3639

www.bhscpas.com



**Auditor of State
Betty Montgomery**

Village Council
Village of Buchtel
P. O. Box 311
Buchtel, Ohio 43716

We have reviewed the *Independent Auditor's Report* of the Village of Buchtel, Athens County, prepared by Balestra, Harr & Scherer CPAs, Inc., for the audit period January 1, 2003 through December 31, 2004. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 Buchtel is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

December 8, 2005

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Village of Buchtel
For the Years Ended December 31, 2004 and 2003
Table of Contents

Title	Page
Independent Auditors' Report	1 - 2
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2004.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances –Fiduciary Fund Type – For the Year Ended December 31, 2004.....	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2003.....	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances –Fiduciary Fund Type – For the Year Ended December 31, 2003.....	6
Notes to the Financial Statements.....	7 - 10
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements in Accordance With <i>Government Auditing Standards</i>	11 - 12
Schedule of Audit Findings	13
Corrective Action Plan	14
Schedule of Prior Audit Findings	15

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Ohio Society of Certified Public Accountants

Independent Auditor's Report

Village Council
Village of Buchtel
Athens County, Ohio
P.O. Box 311
Buchtel, Ohio 43716

We have audited the accompanying financial statements of the Village of Buchtel, Athens County, Ohio, (the Village) as of and for the years ended December 31, 2004 and 2003. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. 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 described more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Village to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Village has elected not to reformat its statements. Since this Village does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2004, or its changes in financial position for the year then ended.

Also, 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 the December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

Village Council
Village of Buchtel
Independent Auditor's Report
Page 2

The aforementioned revision to generally accepted accounting principles also requires the Village to include Management's Discussion and Analysis for the year ended December 31, 2004. The Village has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2005, 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Balestra, Harr & Scherer, CPAs, Inc.
November 11, 2005

Village of Buchtel
*Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund
Cash Balances - All Governmental Fund Types
For the Year Ended December 31, 2004*

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
CASH RECEIPTS:			
Local Taxes	\$57,707	\$0	\$57,707
Intergovernmental	3,880	10,879	14,759
Fines, Licenses, and Permits	29,030	0	29,030
Rent	5,636	0	5,636
Interest	355	0	355
Miscellaneous	96	0	96
Total Cash Receipts	96,704	10,879	107,583
CASH DISBURSEMENTS:			
Current:			
Security of Persons and Property	25,980	0	25,980
Transportation	886	12,700	13,586
General Government	61,306	0	61,306
Total Cash Disbursements	88,172	12,700	100,872
Excess of Cash Receipts Over/ (Under) Cash Disbursements	8,532	(1,821)	6,711
Fund Cash Balances, January 1, 2004	39,800	10,318	50,118
Fund Cash Balances, December 31, 2004	<u>\$48,332</u>	<u>\$8,497</u>	<u>\$56,829</u>

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

Village of Buchtel
*Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund
 Cash Balances - Fiduciary Fund Type
 For the Year Ended December 31, 2004*

	Fiduciary Fund Type
	Agency
Nonoperating Receipts/(Disburesments):	
Nonoperating Cash Receipts	\$31,573
Nonoperating Cash Disbursements	31,573
Total Nonoperating Receipts/(Disbursements)	0
Net Income/(Loss)	0
Fund Cash Balances, January 1, 2004	0
Fund Cash Balances, December 31, 2004	\$0

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

Village of Buchtel
*Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund
Cash Balances - All Governmental Fund Types
For the Year Ended December 31, 2003*

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
CASH RECEIPTS:			
Local Taxes	\$53,602	\$0	\$53,602
Intergovernmental	7,678	16,701	24,379
Fines, Licenses, and Permits	19,523	0	19,523
Rent	4,240	0	4,240
Interest	628	0	628
Miscellaneous	135	0	135
Total Cash Receipts	85,806	16,701	102,507
CASH DISBURSEMENTS:			
Current:			
Security of Persons and Property	26,918	0	26,918
Transportation	0	29,136	29,136
General Government	61,068	0	61,068
Total Cash Disbursements	87,986	29,136	117,122
Excess of Cash Receipts Over/ (Under) Cash Disbursements	(2,180)	(12,435)	(14,615)
Fund Cash Balances, January 1, 2003	41,980	22,753	64,733
Fund Cash Balances, December 31, 2003	<u>\$39,800</u>	<u>\$10,318</u>	<u>\$50,118</u>

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

Village of Buchtel
*Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund
Cash Balances - Fiduciary Fund Type
For the Year Ended December 31, 2003*

	Fiduciary Fund Type
	Agency
Nonoperating Receipts/(Disbursements):	
Nonoperating Cash Receipts	\$24,828
Nonoperating Cash Disbursements	24,828
Total Nonoperating Receipts/(Disbursements)	0
Net Income/(Loss)	0
Fund Cash Balances, January 1, 2003	0
Fund Cash Balances, December 31, 2003	\$0

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

Village of Buchtel
Notes to the Financial Statements
For the Years Ended December 31, 2004 and 2003

1. Summary of Significant Accounting Policies

A. Description of the Entity

The Village of Buchtel, Athens County, is a body politic and corporate 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, fire protection, and maintenance of Village streets and highways.

The Village's management believes these financial statements represent 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 a payment is made rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Fund Accounting

The Village uses fund accounting to segregate cash that is 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 by law or contract to be restricted.

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 license tax money to construct, maintain and repair Village streets.

State Highway Improvement Fund - This fund receives gasoline tax and motor vehicle license tax money to maintain state highways.

Motor Vehicle License Tax Fund - This fund receives motor vehicle license tax money for maintaining and repairing Village streets.

Agency Fund:

This fund accounts for activity for which the Village is acting in an agency capacity. The Village had the following significant Agency Fund:

Mayor's Court Fund - This fund accounts for the financial activity of the Mayor's Court.

Village of Buchtel
Notes to the Financial Statements
For the Years Ended December 31, 2004 and 2003

1. Summary of Significant Accounting Policies (Continued)

D. Budgetary Process

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

Appropriations

Budgetary expenditures (i.e., disbursements and encumbrances) may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Village 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.

Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus beginning of the year fund cash balances. 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 canceled, and reappropriated in the subsequent year. The Village did not encumber funds as required by Ohio law.

A summary of 2004 and 2003 budgetary activity appears in Note 3.

E. 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

The Village maintains a cash 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>2004</u>	<u>2003</u>
Demand Deposits	\$44,808	\$57,572
Certificate of Deposit	12,274	12,134
Total Deposits	\$57,082	\$69,706
Reconciling Items	(253)	(19,588)
Carrying Amount	<u>\$56,829</u>	<u>\$50,118</u>

Deposits:

The Village's deposits are insured by the Federal Deposit Insurance Corporation.

Village of Buchtel
Notes to the Financial Statements
For the Years Ended December 31, 2004 and 2003

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2004 and 2003, was as follows:

2004 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$80,000	\$96,704	\$16,704
Special Revenue	7,300	10,879	3,579
Total	<u>\$87,300</u>	<u>\$107,583</u>	<u>\$20,283</u>

2004 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Actual Disbursements</u>	<u>Variance</u>
General	\$119,801	\$88,172	\$31,629
Special Revenue	17,617	12,700	4,917
Total	<u>\$137,418</u>	<u>\$100,872</u>	<u>\$36,546</u>

2003 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$80,000	\$85,806	\$5,806
Special Revenue	7,300	16,701	9,401
Total	<u>\$87,300</u>	<u>\$102,507</u>	<u>\$15,207</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Actual Disbursements</u>	<u>Variance</u>
General	\$121,981	\$87,986	\$33,995
Special Revenue	30,053	29,136	917
Total	<u>\$152,034</u>	<u>\$117,122</u>	<u>\$34,912</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 payments, the first half is due December 31. The second half 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.

Village of Buchtel
Notes to the Financial Statements
For the Years Ended December 31, 2004 and 2003

4. Property Tax (Continued)

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

5. Retirement Systems

The Village employees, as well as the Clerk/Treasurer and Council members, belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries as prescribed by the Ohio Revised Code.

Contributions rates are also prescribed by the Ohio Revised Code. For 2004 and 2003, members of PERS contributed 8.5% of wages. The Village contributed an amount equal to 13.55% of participants' wages. The Village has paid all contributions required through December 31, 2004.

6. Risk Management

The Village has obtained commercial insurance coverage for the following risks:

- General liability and casualty
- Public officials' liability
- Vehicles
- Property

There has been no significant reduction in insurance coverage from the prior year by major category of risk. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

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Piketon, Ohio 45661

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Village Council
Village of Buchtel
Athens County, Ohio
P.O. Box 311
Buchtel, Ohio 43716

We have audited the accompanying financial statements of the Village of Buchtel, Athens County, Ohio, (the Village) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated November 11, 2005, wherein we noted the Village followed accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. 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.

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 auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion 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 initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of audit findings as item 2004-3.

A material weakness is a reportable 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 caused by error or fraud 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 over financial reporting that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not consider the reportable condition described above to be a material weakness.

Compliance and Other Matters

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 grant agreements, 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of audit findings as items 2004-1 and 2004-2.

Village of Buchtel

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with *Government Auditing Standards*

Page 2

We also noted certain additional matters which we reported to management of the Village in a separate letter dated November 11, 2005.

This report is intended solely for the information and use of management, members of the Board, 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 cursive script that reads "Balestra, Harr & Scherer". The signature is written in dark ink on a light-colored background.

Balestra, Harr & Scherer, CPAs, Inc.

November 11, 2005

Village of Buchtel
Schedule of Audit Findings
For the Years Ended December 31, 2004 and 2003

Finding Related to the Financial Statements Required to be Reported in Accordance with GAGAS
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Finding Number 2004-1

Non-compliance Citation – Failure to Properly Encumber Funds:

Ohio Revised Code Section 5705.41(D) states that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contracts has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

Several exceptions to this basic requirement are provided by statute, including:

Then and Now Certificates – This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing authority.

Amounts of less than \$100 for counties, or less than \$3,000 for other political subdivisions, may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the “then and now” certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

The Village did not utilize purchase orders during the audit period.

Finding Number 2004-2

Non-compliance Citation – Failure to Deposit Public Monies in a Timely Manner:

Ohio Revised Code Section 9.38 states that public money must be deposited with the treasurer of the public office or to a designated depository on the business day following the day of receipt. If the amount of daily receipts does not exceed \$1,000 and the receipts can be safeguarded, public offices may adopt a policy permitting their officials who receive this money to hold it past the next business day, but the deposit must be made no later than 3 business days after receiving it.

The Mayor’s Court collects significant amounts of money each month but fails to deposit the collections with the designated depository in a timely manner. The Village Council does not have a formal policy in place to hold monies for the allowable period of 3 days.

Finding Number 2004-3

Reportable Condition – Failure to Maintain a Running Balance/Reconciliation of Bank Account:

The Court maintains a checking account through which its financial activity flows. However, the Court does not maintain a running balance or reconcile book balances to bank balances. A check register or cashbook with a running balance is a necessary tool for proper bank reconciliations, tracking receipts and disbursements, and identifying errors in reporting. The Court should maintain a running balance for its bank account and reconcile its bank statements and its accounting records on a monthly basis. Furthermore, this reconciliation should be reviewed/approved by an authorized individual not involved directly in the receipting/disbursing process.

Village of Buchtel
Schedule of Audit Findings (Continued)
For the Years Ended December 31, 2004 and 2003

Corrective Action Plan

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2004-1	Management will more closely monitor the encumbrance process to ensure compliance with Ohio Revised Code Section 5705.41(D).	12/31/05	Kirk Grandy, Clerk/Treasurer
2004-2	The Court will take steps to make daily deposits to ensure compliance with Ohio Revised Code Section 9.38.	12/31/05	Pam Sullivan, Clerk of Mayor's Court
2004-3	The Court will maintain a check register complete with running balances and reconcile to its bank account each month.	12/31/05	Pam Sullivan, Clerk of Mayor's Court

Village of Buchtel
Schedule of Prior Audit Findings
For the Years Ended December 31, 2004 and 2003

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2001-001	Failure to appropriately encumber funds.	No	Reissued – Finding Number 2004-1



**Auditor of State
Betty Montgomery**

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 BUCHEL

ATHENS 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
DECEMBER 22, 2005**