



Dave Yost • Auditor of State



VILLAGE OF BUCHEL  
ATHENS COUNTY

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# Dave Yost • Auditor of State

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

To the Village Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your Township 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. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

September 29, 2011

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

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

To the Village Council:

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, 2010 and 2009. 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 reasonably assure 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 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.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity-wide statements and also presenting the Village's larger (i.e., major) funds separately. 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 GAAP presentation requirements. The Auditor of State permits, but does not require villages to reformat their statements. The Village has elected not to follow GAAP statement formatting requirements. 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 years ended December 31, 2010 and 2009 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, 2010 and 2009, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and of the Village of Buchtel, Athens County, Ohio, as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 September 29, 2011, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

September 29, 2011



**VILLAGE OF BUCHEL  
ATHENS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property and Local Taxes	\$ 51,276	\$	\$ 51,276
Intergovernmental	23,101	22,978	46,079
Fines, Licenses and Permits	12,870		12,870
Earnings on Investments	665		665
Miscellaneous	1,500		1,500
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	89,412	22,978	112,390
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	40,089	709	40,798
Leisure Time Activities		8,442	8,442
Transportation		21,278	21,278
General Government	65,136		65,136
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	105,225	30,429	135,654
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(15,813)	(7,451)	(23,264)
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	86,366	54,128	140,494
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$ 70,553</u></b>	<b><u>\$ 46,677</u></b>	<b><u>\$ 117,230</u></b>

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

VILLAGE OF BUCHEL  
ATHENS COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Fiduciary Fund Type</u>
	<u>Agency</u>
<b>Non-Operating Cash Receipts:</b>	
Other Non-Operating Cash Receipts	\$ 17,745
Total Non-Operating Cash Receipts	<u>17,745</u>
<b>Non-Operating Cash Disbursements:</b>	
Other Non-Operating Cash Disbursements	<u>14,936</u>
Total Non-Operating Cash Disbursements	<u>14,936</u>
Net Receipts Over/(Under) Disbursements	2,809
Fund Cash Balances, January 1	<u>269</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$ 3,078</u></u></b>

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

**VILLAGE OF BUCHEL  
ATHENS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property and Local Taxes	\$ 54,973	\$	\$ 54,973
Intergovernmental	23,659	57,916	81,575
Fines, Licenses and Permits	26,719		26,719
Earnings on Investments	1,231		1,231
Miscellaneous	30	950	980
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	106,612	58,866	165,478
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	36,008		36,008
Leisure Time Activities		46,221	46,221
Transportation		5,031	5,031
General Government	75,450		75,450
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	111,458	51,252	162,710
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(4,846)	7,614	2,768
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	91,212	46,514	137,726
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$ 86,366</u></b>	<b><u>\$ 54,128</u></b>	<b><u>\$ 140,494</u></b>

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

**VILLAGE OF BUCHEL  
ATHENS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<b>Fiduciary Fund Type</b>
	<b>Agency</b>
<b>Non-Operating Cash Receipts:</b>	
Other Non-Operating Cash Receipts	\$ 29,498
Total Operating Cash Receipts	29,498
<b>Operating Cash Disbursements:</b>	
Other Non-Operating Cash Disbursements	29,997
Total Operating Cash Disbursements	29,997
Net Receipts Over/(Under) Disbursements	(499)
Fund Cash Balances, January 1	768
<b>Fund Cash Balances, December 31</b>	<b>\$ 269</b>

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

**VILLAGE OF BUCHEL  
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009**

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Buchtel, Athens County (the Village), as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides general governmental services, fire protection, police services, and maintenance of Village streets and highways.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

**B. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Village recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

**C. Deposits**

The Fiscal Officer of the Village invests all available funds of the Village in an interest bearing checking account. Certificates of deposit are valued at cost.

**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 reports all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

**VILLAGE OF BUCHEL  
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds (Continued)**

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

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

Playground Fund – This fund received State grant monies for the playground project at the Village's recreational park.

**3. Fiduciary Funds**

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. The Village had the following significant Fiduciary Fund:

Mayor's Court Fund – This fund accounts for the activity of the Village's Mayor's Court.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, 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.

**2. Estimated Resources**

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

**3. Encumbrances**

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are cancelled, and reappropriated in the following year.

A summary of 2010 and 2009 budgetary activity appears in Note 3.

**VILLAGE OF BUCHEL  
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**F. Property, Plant, and Equipment**

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**2. Equity in Pooled Deposits**

The Village maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2010	2009
Demand deposits	\$106,526	\$127,077
Certificates of deposit	13,782	13,686
Total deposits	\$120,308	\$140,763

**Deposits:** Deposits are insured by the Federal Deposit Insurance Corporation.

**3. Budgetary Activity**

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$84,352	\$89,412	\$5,060
Special Revenue	21,396	22,978	1,582
Total	\$105,748	\$112,390	\$6,642

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$170,719	\$105,225	\$65,494
Special Revenue	75,523	30,429	45,094
Total	\$246,242	\$135,654	\$110,588

**VILLAGE OF BUCHEL  
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**3. Budgetary Activity (Continued)**

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$102,249	\$106,612	\$4,363
Special Revenue	55,819	58,866	3,047
Total	\$158,068	\$165,478	\$7,410

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$193,461	\$111,458	\$82,003
Special Revenue	102,332	51,252	51,080
Total	\$295,793	\$162,710	\$133,083

**4. Property Tax**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, 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. Retirement System**

The Village's officials and employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants' gross salaries. The Village has paid all contributions required through December 31, 2010.



VILLAGE OF BUCHEL  
ATHENS COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)

**6. Risk Management**

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- General liability and casualty
- Public Official Bonds
- Vehicles
- Property

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Village of Buchtel  
Athens County  
P.O. Box 311  
Buchtel, Ohio 45716

To the Village Council:

We have audited the financial statements of the Village of Buchtel, Athens County, Ohio (the Village), as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated September 29, 2011, wherein we noted the Village followed accounting practices the Auditor of State prescribes 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 the Comptroller General of the United States' *Government Auditing Standards*.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Village's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Village's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A material weakness is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2010-001 through 2010-003.

We also noted certain matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated September 29, 2011.

The Village's response to the findings identified in our audit is described in the accompanying Schedule of Findings. We did not audit the Village's response and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of management, the Village Council and others within the Village. We intend it for no one other than these specified parties.



**Dave Yost**  
Auditor of State

September 29, 2011

**VILLAGE OF BUCHEL  
ATHENS COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2010 AND 2009**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
--

**FINDING NUMBER 2010-001**

**Noncompliance Citation**

Ohio Rev. Code Section 733.40 requires all fines, forfeitures, court costs and fees collected by the Mayor to be paid to the Village Treasury on the first Monday of each month and to submit a full statement of all money received, listing from whom received and the purpose, to the legislative authority at the first regular meeting each month.

Payment of fines and court costs that were due from the Mayor's Court to the Village were not made timely for 2009 and 2010. In 2009, 50% of the payments made to the Village were not timely and in 2010, 75% of the payments were not made timely. This resulted in the Village's General Fund not receiving monies owed in a timely manner and could lead to a loss of interest revenue.

We recommend the Mayor's Court Clerk submit Village Mayor's Court monies to the Village by the first Monday of the month.

**FINDING NUMBER 2010-002**

**Noncompliance Citation**

Ohio Rev. Code Section 2949.091 states the court, in which any person is convicted of or pleads guilty to any offense shall impose one of the following sums of costs in the case in addition to any other court costs that the court is required by law to impose upon the offender. Thirty dollars if the offense is a felony; twenty dollars if the offense is a misdemeanor other than a traffic offense that is not a moving violation; ten dollars if the offense is a traffic offense that is not a moving violation, excluding parking violations. All such monies collected during the month shall be transmitted on or before the twentieth day of the following month by the clerk of the court to the treasurer of state and deposited by the treasurer of state to the credit of the indigent defense support fund established under section 120.08 of the Revised Code.

The court shall not waive the payment of the additional thirty, twenty, or ten dollar court costs, unless the court determines that the offender is indigent and waives the payment of all court costs imposed upon the indigent offender.

The State portion of fines collected were not remitted to the State timely. In 2009, 75% of the payments made to the State were not timely and in 2010, 100% of the payments were not made timely. In addition, the Mayor's Court Clerk did not keep the remittance forms sent to the State for 2009 and 2010. This could allow errors and/or irregularities to occur and remain undetected for an extended period of time.

We recommend the Mayor's Court Clerk remit all required court cost to the Treasurer of State on or before the twentieth day of the following month.

**VILLAGE OF BUCHEL  
ATHENS COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
--

**FINDING NUMBER 2010-003**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.38(C) requires the following minimum level of budgetary control for subdivisions other than schools: appropriation measures shall be classified so as to set forth separately the amounts appropriated for each office, department and division and within each, the amount appropriated for personal services.

The Village adopted appropriations at the fund level of control for 2009 and 2010. This could result in inaccurate monitoring of appropriations by Village Council.

We recommend the Village Council adopt appropriations for each office, department and division and within each, the amount appropriated for personal services.

**Officials' Response:** The Village chose not to respond to the findings above.

**VILLAGE OF BUCHEL  
ATHENS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2010 AND 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2008-001	Finding for Recovery for monies collected but unaccounted for in the amount of \$2,377.	Yes	Finding for Recovery was repaid in full.
2008-002	Ohio Rev. Code Section 9.38 for Mayor's Court receipts not deposited timely.	Yes	
2008-003	Ohio Rev. Code Section 149.351(A) for destruction of public records of Mayor's court records.	Yes	
2008-004	Ohio Rev. Code Section 733.40 for Mayor's Court fines not being remitted timely to the Village.	No	Not Corrected; Re-issued in the current Schedule of Findings as 2010-001.
2008-005	Ohio Rev. Code Section 2949.091 for Mayor's Court fines not being remitted timely to the State.	No	Not Corrected; Re-issued in the current Schedule of Findings as 2010-002.
2008-006	Ohio Rev. Code Section 5705.38(C) due to appropriating at the fund level.	No	Not Corrected; Re-issued in the current Schedule of Findings as 2010-003.
2008-007	Ohio Rev. Code Section 5705.41(D) for not properly encumbering.	Yes	
2008-008	Material Weakness due to balance of unpaid fines.	Yes	
2008-009	Significant Deficiency for voided tickets.	Yes	
2008-010	Material Weakness for collection procedures in Mayor's Court.	Yes	
2008-011	Material Weakness for police department ticket accountability.	Yes	

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# Dave Yost • Auditor of State

**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  
NOVEMBER 10, 2011**