



**VILLAGE OF NEW ATHENS
HARRISON COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF NEW ATHENS
HARRISON COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of New Athens
Harrison County
P.O. Box 126
New Athens, Ohio 43981

To the Village Council:

We have audited the accompanying financial statements of Village of New Athens, Harrison County, Ohio, (the Village) as of and for the year ended December 31, 2000 and 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 as of December 31, 2000 and 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 June 7, 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 management, 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

June 7, 2001

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**VILLAGE OF NEW ATHENS
HARRISON 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>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$8,537	\$3,077		\$11,614
Intergovernmental Receipts	40,198	11,847		52,045
Charges for Services	3,800			3,800
Fines, Licenses, and Permits	1,660			1,660
Earnings on Investments	626	626		1,252
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	54,821	15,550		70,371
Cash Disbursements:				
Current:				
Security of Persons and Property	13,572	2,304		15,876
Public Health Services	56			56
Community Environment	9			9
Transportation		15,451		15,451
General Government	19,103	137		19,240
Debt Service	2,618			2,618
Capital Outlay			\$54,187	54,187
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	35,358	17,892	54,187	107,437
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	19,463	(2,342)	(54,187)	(37,066)
Other Financing Receipts/(Disbursements):				
Sale of Bonds or Notes			54,187	54,187
Other Sources	1,582			1,582
Other Uses	(3,297)			(3,297)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(1,715)		54,187	52,472
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	17,748	(2,342)		15,406
Fund Cash Balances January 1	<hr/>	<hr/>	<hr/>	<hr/>
	15,565	18,540		34,105
Fund Cash Balances, December 31	<hr/> \$33,313 <hr/>	<hr/> \$16,198 <hr/>		<hr/> \$49,511 <hr/>
Reserves for Encumbrances, December 31	<hr/>	<hr/>	<hr/>	<hr/>
	\$709	\$127		\$836

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

**VILLAGE OF NEW ATHENS
HARRISON 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	\$86,594
Miscellaneous	73
	86,667
Total Operating Cash Receipts	86,667
Operating Cash Disbursements:	
Personal Services	7,568
Fringe Benefits	1,572
Contractual Services	46,062
Supplies and Materials	4,619
Miscellaneous	40
	59,861
Total Operating Cash Disbursements	59,861
Operating Income/(Loss)	26,806
Non-Operating Cash Disbursements:	
Debt Service	4,375
Other Non-Operating Cash Disbursements	218
	4,593
Total Non-Operating Cash Disbursements	4,593
Net Receipts Over/(Under) Disbursements	22,213
Fund Cash Balances, January 1	12,033
Fund Cash Balances, December 31	\$34,246
Reserve for Encumbrances, December 31	\$269

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

VILLAGE OF NEW ATHENS
HARRISON 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**

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
Cash Receipts:					
Local Taxes	\$7,723	\$2,758			\$10,481
Intergovernmental	23,725	11,181			34,906
Charges for Services	3,800				3,800
Fines, Licenses, and Permits	1,090				1,090
Earnings on Investment	587	435			1,022
Total Cash Receipts	36,925	14,374			51,299
Cash Disbursements:					
Current:					
Security of Persons and Property	13,980	4,624			18,604
Public Health Services	141				141
Basic Utility Service				\$6,000	6,000
Transportation		15,525			15,525
General Government	15,032	432			15,464
Community Environment	9				9
Debt Service:					
Debt Service	4,700				4,700
Capital Outlay			\$38,617		38,617
Total Cash Disbursements	33,862	20,581	38,617	6,000	99,060
Total Receipts Over/(Under) Disbursements	3,063	(6,207)	(38,617)	(6,000)	(47,761)
Other Financing Receipts/(Disbursements):					
Proceeds from Sale of Public Debt:					
Sale of Notes			38,617		38,617
Other Sources		23			23
Other Uses	(309)				(309)
Total Other Financing Receipts/(Disbursements)	(309)	23	38,617		38,331
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	2,754	(6,184)		(6,000)	(9,430)
Fund Cash Balances, January 1	12,811	24,724		6,000	43,535
Fund Cash Balances, December 31	\$15,565	\$18,540			\$34,105
Reserve for Encumbrances, December 31	\$762	\$47			\$809

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

**VILLAGE OF NEW ATHENS
HARRISON COUNTY**

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

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$72,212		\$72,212
Total Operating Cash Receipts	72,212		72,212
Operating Cash Disbursements:			
Personal Services	9,142		9,142
Employee Fringe Benefits	2,079		2,079
Contractual Services	57,483		57,483
Supplies and Materials	2,396		2,396
Total Operating Cash Disbursements	71,100		71,100
Operating Income/(Loss)	1,112		1,112
Non-Operating Cash Receipts:			
Other Non-Operating Receipts		\$945	945
Total Non-Operating Cash Receipts		945	945
Non-Operating Cash Disbursements:			
Debt Service	4,375		4,375
Other Non-Operating Cash Disbursements	206	945	1,151
Total Non-Operating Cash Disbursements	4,581	945	5,526
Net Receipts Over/(Under) Disbursements	(3,469)		(3,469)
Fund Cash Balances, January 1	15,502		15,502
Fund Cash Balances, December 31	\$12,033		\$12,033
Reserve for Encumbrances, December 31	\$341		\$341

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

**VILLAGE OF NEW ATHENS
HARRISON 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 New Athens, Harrison County, (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 utility, police, and street maintenance 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. 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.

Permissive Motor Vehicle License Fund - This fund receives permissive tax monies for constructing, maintaining and repairing Village streets.

Police Fund - This fund receives tax monies which are used to provide police services to the Village.

**VILLAGE OF NEW ATHENS
HARRISON COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Village had the following significant Capital Project Fund:

Capital Projects Fund - This fund receives proceeds of notes to pay to pay for construction of water and sewer plant projects.

4. 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 Fund:

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

5. Fiduciary Funds (Trust and Agency Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Village to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant fiduciary fund:

Mayor's Court Fund - This fund accounts for all monies received and disbursed for Mayor's Court activity.

D. 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 or object 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. Unencumbered appropriations lapse at year end.

2. 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.

**VILLAGE OF NEW ATHENS
HARRISON COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2000 and 1999 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 at December 31 was as follows:

	2000	1999
Demand deposits	<u>\$ 83,757</u>	<u>\$ 46,138</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

3. BUDGETARY ACTIVITY

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$38,959	\$56,403	\$17,444
Special Revenue	13,383	15,550	2,167
Capital Projects	50,151	54,187	4,036
Enterprise	65,920	86,667	20,747
Total	<u>\$168,413</u>	<u>\$212,807</u>	<u>\$44,394</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$55,217	\$39,364	\$15,853
Special Revenue	31,644	18,019	13,625
Capital Projects	0	54,187	(54,187)
Enterprise	78,269	64,723	13,546
Total	<u>\$165,130</u>	<u>\$176,293</u>	<u>(\$11,163)</u>

**VILLAGE OF NEW ATHENS
HARRISON 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	\$36,925	\$36,925	\$0
Special Revenue	14,397	14,397	0
Capital Projects	0	38,617	\$38,617
Enterprise	72,212	72,212	\$0
Fiduciary	0	0	\$0
Total	\$123,534	\$162,151	\$38,617

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$57,674	\$34,933	\$22,741
Special Revenue	36,460	20,628	15,832
Capital Projects	0	38,617	(38,617)
Enterprise	77,392	76,022	1,370
Fiduciary	6,000	6,000	0
Total	\$177,526	\$176,200	\$1,326

Contrary to Ohio Revised Code Section 5705.41 (B), expenditures exceed appropriations in the Capital Project Fund Type.

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 NEW ATHENS
HARRISON 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	\$ 40,943	6%
Ohio Public Works Commission Loan CN809	65,624	0%
Ohio Public Works Commission Loan CN26A	42,876	0%
Ohio Public Works Commission Loan CN27C	57,486	0%
Total	\$ 206,929	

The Ohio Water Development Authority (OWDA) relates to a planning loan for the construction of a wastewater treatment plant. This loan is due to be repaid in full in 2001.

The Ohio Public Works Commission Loan CN 809 relates to a water line construction project. The loan will be repaid in semiannual installments of \$2,187 over 20 years.

The Ohio Public Works Commission Loan CN26A relates to a loan for the construction of a wastewater treatment plant. The loan will be repaid in semiannual installments of \$1,159 over 20 years.

The Ohio Public Works Commission Loan CN27C relates to a waterline extension project. This is still being drawn on, repayment should begin in 2001.

The above loans are collateralized by water receipts.

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

Year ending December 31:	OWDA Loan	OPWC Loan CN809	OPWC Loan CN26A
2001	\$ 48,309	\$ 6,562	\$ 3,476
2002	0	4,375	2,318
2003	0	4,375	2,318
2004	0	4,375	2,318
2004	0	4,375	2,318
Subsequent	0	41,562	30,128
Total	\$ 48,309	\$ 65,624	\$ 42,876

The Ohio Public Works Commission Loan CN27C is not included on the amortization schedule since the loan is still being drawn on. The loan should be closed with repayments beginning in 2001.

**VILLAGE OF NEW ATHENS
HARRISON COUNTY**

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

6. RETIREMENT SYSTEM

The Village's 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 1999 and 2000, PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries for 1999 and 10.84% for 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



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

Village of New Athens
Harrison County
P. O. Box 126
New Athens, Ohio 43981

To the Village Council:

We have audited the accompanying financial statements of Village of New Athens, Harrison County, Ohio (the Village), as of and for the years ended December 31, 1999 and 2000, and have issued our report thereon dated June 7, 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 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings as item 2000-31234-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 7, 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. 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. However, we noted other matters involving the internal control over financial reporting which we have reported to management of the Village in a separate letter dated June 7, 2001.

Village of New Athens
Harrison County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
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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

June 7, 2001

VILLAGE OF NEW ATHENS
HARRISON COUNTY
SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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<i>Finding Number</i>	2000-31234-001
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Ohio Revised Code § 5705.41 (B) prohibits a subdivision from making an expenditure unless it has been properly appropriated. In fiscal year 2000 and in fiscal year 1999 no appropriations were adopted for the Capital Project Fund Type. As a result 100% of expenditures exceeded appropriations in these funds.

The Village Clerk/Treasurer should monitor expenditures by comparing the expenditures to appropriations and should approach Village Council to request amendments to the original appropriations as necessary to guard against overspending.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF NEW ATHENS

HARRISON 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
JULY 5, 2001**