



**VILLAGE OF ABERDEEN  
BROWN COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2001-2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



VILLAGE OF ABERDEEN  
BROWN COUNTY

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Village of Aberdeen  
Brown County  
P.O. Box 509  
Aberdeen, Ohio 45101

To the Village Council:

We have audited the accompanying financial statements of the Village of Aberdeen, Brown County, Ohio (the Village), as of and for the years ended December 31, 2001 and 2000. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village as of December 31, 2001 and 2000, 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 July 2, 2002 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.

We performed our audit to form an opinion on the financial statements of the Village, taken as a whole. The accompanying schedule of federal awards expenditures for the year ended December 31, 2000, is presented for additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. We subjected this information to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, Village Council, federal awarding agencies and pass-through entities, 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 black ink, appearing to read "Jim Petro", written in a cursive style.

**Jim Petro**  
Auditor of State

July 2, 2002

**VILLAGE OF ABERDEEN  
BROWN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$74,957	\$0	\$74,957
Intergovernmental Receipts	80,187	226,432	306,619
Charges for Services	4,703	190	4,893
Fines, Licenses, and Permits	97,244	6,690	103,934
Earnings on Investments	6,338	933	7,271
Miscellaneous	10,620	13,093	23,713
	<u>274,049</u>	<u>247,338</u>	<u>521,387</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	193,960	6,857	200,817
Public Health Services	3,011	164,147	167,158
Leisure Time Activities	2,865	10,844	13,709
Transportation	3,808	45,374	49,182
General Government	92,384	3,064	95,448
Debt Service:			
Principal Payments	7,779		7,779
Interest Payments	1,136		1,136
	<u>304,943</u>	<u>230,286</u>	<u>535,229</u>
Total Receipts Over/(Under) Disbursements	<u>(30,894)</u>	<u>17,052</u>	<u>(13,842)</u>
Fund Cash Balances, January 1	<u>52,436</u>	<u>66,439</u>	<u>118,875</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$21,542</u></b>	<b><u>\$83,491</u></b>	<b><u>\$105,033</u></b>

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

**VILLAGE OF ABERDEEN  
BROWN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - PROPRIETARY  
AND SIMILAR FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$596,039	\$0	\$596,039
Total Operating Cash Receipts	<u>596,039</u>	<u>0</u>	<u>596,039</u>
<b>Operating Cash Disbursements:</b>			
Personal Services	100,935		100,935
Contractual Services	172,893		172,893
Supplies and Materials	36,056		36,056
Capital Outlay	1,076,149		1,076,149
Total Operating Cash Disbursements	<u>1,386,033</u>	<u>0</u>	<u>1,386,033</u>
Operating Income/(Loss)	<u>(789,994)</u>	<u>0</u>	<u>(789,994)</u>
<b>Non-Operating Cash Receipts:</b>			
Intergovernmental Receipts	172,788		172,788
Proceeds from Sale of Notes	165,000		165,000
Other Proceeds from Sale of Debt	893,484		893,484
Other Non-Operating Receipts	2,731	126,670	129,401
Total Non-Operating Cash Receipts	<u>1,234,003</u>	<u>126,670</u>	<u>1,360,673</u>
<b>Non-Operating Cash Disbursements:</b>			
Debt Service	240,397		240,397
Other Non-Operating Cash Disbursements	14,234	126,156	140,390
Total Non-Operating Cash Disbursements	<u>254,631</u>	<u>126,156</u>	<u>380,787</u>
Net Receipts Over/(Under) Disbursements	189,378	514	189,892
Fund Cash Balances, January 1	<u>208,910</u>	<u>9,044</u>	<u>217,954</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$398,288</u></u></b>	<b><u><u>\$9,558</u></u></b>	<b><u><u>\$407,846</u></u></b>

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



**VILLAGE OF ABERDEEN  
BROWN 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>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$95,538	\$0	\$95,538
Intergovernmental Receipts	56,725	385,484	442,209
Charges for Services	34,790	29	34,819
Fines, Licenses, and Permits	101,007	5,235	106,242
Earnings on Investments	7,190	2,120	9,310
Miscellaneous	13,710	26,556	40,266
	<u>308,960</u>	<u>419,424</u>	<u>728,384</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	190,264	10,701	200,965
Public Health Services	22,494	365,099	387,593
Leisure Time Activities	1,222		1,222
Basic Utility Services	1,974		1,974
Transportation		71,776	71,776
General Government	135,450		135,450
Debt Service:			
Principal Payments	8,915		8,915
	<u>360,319</u>	<u>447,576</u>	<u>807,895</u>
Total Cash Disbursements			
	<u>360,319</u>	<u>447,576</u>	<u>807,895</u>
Total Receipts Over/(Under) Disbursements	<u>(51,359)</u>	<u>(28,152)</u>	<u>(79,511)</u>
<b>Other Financing Receipts and (Disbursements):</b>			
Proceeds from Sale of Debt	25,022		25,022
Transfers-In		3,918	3,918
Transfers-Out	(3,918)		(3,918)
Sale of Assets	60	300	360
	<u>21,164</u>	<u>4,218</u>	<u>25,382</u>
Total Other Financing Receipts/(Disbursements)			
	<u>21,164</u>	<u>4,218</u>	<u>25,382</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(30,195)	(23,934)	(54,129)
Fund Cash Balances, January 1 (Restated - See Note 9)	82,631	90,373	173,004
<b>Fund Cash Balances, December 31</b>	<b><u>\$52,436</u></b>	<b><u>\$66,439</u></b>	<b><u>\$118,875</u></b>

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

**VILLAGE OF ABERDEEN  
BROWN COUNTY**

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

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$465,285	\$0	\$465,285
Total Operating Cash Receipts	<u>465,285</u>	<u>0</u>	<u>465,285</u>
<b>Operating Cash Disbursements:</b>			
Personal Services	128,228		128,228
Contractual Services	208,143		208,143
Supplies and Materials	24,992		24,992
Capital Outlay	648,844		648,844
Total Operating Cash Disbursements	<u>1,010,207</u>	<u>0</u>	<u>1,010,207</u>
Operating Income/(Loss)	<u>(544,922)</u>	<u>0</u>	<u>(544,922)</u>
<b>Non-Operating Cash Receipts:</b>			
Intergovernmental Receipts	127,212		127,212
Proceeds from Sale of Notes	190,000		190,000
Other Proceeds from Sale of Debt	560,988		560,988
Other Non-Operating Receipts	18,317	127,130	145,447
Total Non-Operating Cash Receipts	<u>896,517</u>	<u>127,130</u>	<u>1,023,647</u>
<b>Non-Operating Cash Disbursements:</b>			
Debt Service	209,473		209,473
Other Non-Operating Cash Disbursements	5,636	127,401	133,037
Total Non-Operating Cash Disbursements	<u>215,109</u>	<u>127,401</u>	<u>342,510</u>
Net Receipts Over/(Under) Disbursements	136,486	(271)	136,215
Fund Cash Balances, January 1 (Restated - See Note 9)	<u>72,424</u>	<u>9,315</u>	<u>81,739</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$208,910</u></b>	<b><u>\$9,044</u></b>	<b><u>\$217,954</u></b>

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

**VILLAGE OF ABERDEEN  
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Aberdeen, Brown County, Ohio (the Village), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including water and sewer utilities and police protection.

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

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

**C. Cash and Investments**

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.

Investments in STAR Ohio (the State Treasurer's investment pool) are recorded at share values reported by the State Treasurer.

**D. Fund Accounting**

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue 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:

Street Construction, Maintenance and Repair Fund

This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

**VILLAGE OF ABERDEEN  
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Federal Emergency Management Agency Mitigation Fund

This fund received grant monies to provide for the acquisition of real and personal property located in an area of repetitive flooding to alleviate future loss.

**3. Enterprise Funds**

These funds account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The Village had the following significant Enterprise Funds:

Water Fund

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

Sewer Fund

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

Sewer Construction Fund

This fund received grants and loan proceeds to finance a sewer plant expansion project.

**4. Fiduciary Funds (Agency Funds)**

Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant agency fund:

Mayor's Court Fund

This fund receives fines collected by Mayor's Court which are distributed to the Village and the State.

**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, function or 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. Appropriations lapse at year end.

**VILLAGE OF ABERDEEN  
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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 commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Village did not encumber all commitments required by Ohio law; however, there were no material outstanding encumbrances at December 31, 2001 or 2000.

A summary of 2001 and 2000 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.

**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:

	2001	2000
Demand deposits	\$306,640	\$235,073
Investments in STAR Ohio	206,239	101,756
Total deposits and investments	\$512,879	\$336,829

**Deposits:** Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by securities specifically pledged by the financial institution to the Village.

**Investments:** Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$320,000	\$274,049	(\$45,951)
Special Revenue	145,234	247,338	102,104
Enterprise	1,671,809	1,830,042	158,233
Total	\$2,137,043	\$2,351,429	\$214,386

**VILLAGE OF ABERDEEN  
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$415,664	\$304,943	\$110,721
Special Revenue	97,785	230,286	(132,501)
Enterprise	1,502,841	1,640,664	(137,823)
Total	\$2,016,290	\$2,175,893	(\$159,603)

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$348,773	\$334,042	(\$14,731)
Special Revenue	227,600	423,642	196,042
Enterprise	300,000	1,361,802	1,061,802
Total	\$876,373	\$2,119,486	\$1,243,113

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$407,713	\$364,237	\$43,476
Special Revenue	314,971	447,576	(132,605)
Enterprise	398,743	1,225,316	(826,573)
Total	\$1,121,427	\$2,037,129	(\$915,702)

Contrary to Ohio Law, expenditures exceeded appropriations in the following funds for 2001: Sewer Construction by \$240,162, FEMA Mitigation by \$164,147, Garbage by \$91,079, ACLP by \$7,182, Police Computer by \$5,549, Riverfest by \$3,662, and State Drug Enforcement by \$315; and in the following funds for 2000: Sewer Construction by \$637,665, Sewer by \$182,667, FEMA Mitigation by \$165,030, Garbage by \$66,043, Police Overtime Grant by \$5,407, Federal Drug Enforcement by \$360, and State Drug Enforcement by \$57.

**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 payment is due the following June 20.

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

**VILLAGE OF ABERDEEN  
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**4. PROPERTY TAX (Continued)**

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, 2001 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Development Authority Loan	\$1,152,306	2.20%
Ohio Public Works Commission Loan	275,790	0.00%
General Obligation Notes	165,000	4.75%
Capital Lease	8,328	7.10%
Total	<u>\$1,601,424</u>	

The Ohio Water Development Authority (OWDA) loan relates to a sewer plant expansion project. The OWDA has approved the loan for this project up to \$1,316,354. As of December, 31, 2001, \$1,178,682 has been borrowed by the Village. The loan will be repaid in semiannual installments of \$40,856, including interest, over 20 years. The scheduled payment amount below assumes that \$1,316,354 will be borrowed. The scheduled payment will be adjusted to reflect any revisions in amounts actually borrowed. The loan is collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Public Works Commission (OPWC) loan was finalized in 2001 and also relates to the sewer plant expansion project. This loan will be repaid in semi-annual installments of \$6,895, over 20 years. The loan is collateralized by sewer receipts.

The General Obligation Notes also relate to the sewer plant expansion project. The Notes issued in 2001 represent Sewer Improvement Bond Anticipation Notes issued for the third renewal of Notes originally issued in 1998. General Obligation Notes are collateralized by the Village's taxing authority.

The Capital Lease was issued in 2000 for the lease-purchase of a police cruiser. The lease payment disclosed below represents the future minimum lease payment and includes \$587 in interest. The present value of the minimum lease payment is \$8,328.

**VILLAGE OF ABERDEEN  
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**5. DEBT (Continued)**

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

Year ending December 31:	OWDA Loan	OPWC Loan	General Obligation Notes	Capital Lease
2002	\$40,856	\$6,895	\$172,837	\$8,914
2003	81,712	13,790		
2004	81,712	13,790		
2005	81,712	13,790		
2006	81,712	13,790		
2007-2011	408,560	68,948		
2012-2016	408,560	68,948		
2017-2021	408,560	68,948		
2022		6,891		
Total	<u>\$1,593,384</u>	<u>\$275,790</u>	<u>\$172,837</u>	<u>\$8,914</u>

**6. RETIREMENT SYSTEMS**

The Village's law enforcement officers belong to the Ohio Police and Fire Pension Funds (OP&F). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2001 and 2000, OP&F participants contributed 10% of their wages. The Village contributed an amount equal to 19.5% of police participant wages. For 2001 and 2000, PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Village has paid all contributions required through December 31, 2001.

**7. RISK MANAGEMENT**

**Risk Pool Membership**

The Village belongs to the Ohio Municipal League Joint Self Insurance Pool, (the "Pool"), an unincorporated non-profit association available to municipal corporations and their instrumentalities. Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Pool provides a program of property and casualty insurance for its members. The Plan pays judgments, settlements and other expenses resulting for covered claims that exceed the members' deductibles.

Casualty excess-of-loss contracts at December 31, 2000 and 1999 generally protect against individual losses over \$150,000 (\$100,000 for policies issued after March 31, 2000).



**VILLAGE OF ABERDEEN  
BROWN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**7. RISK MANAGEMENT (Continued)**

Property coverage contracts protect against losses, subject to a deductible of \$50,000 per occurrence, limited to an annual aggregate loss of the greater of \$300,000 or 1% of total coverage.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and retained (deficit) earnings at December 31:

	2000	1999
Assets	\$2,958,827	\$4,151,450
Liabilities	3,863,373	3,461,914
Retained (deficit) earnings	(\$904,546)	\$689,536

This is the latest information available.

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

**8. CONTINGENT LIABILITIES**

The Village is defendant in a lawsuit. Although the outcome of the suit is not presently determinable, management believes that the resolution of the matter will not materially adversely affect the Village's financial condition.

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. 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.

**9. RESTATEMENT OF FUND BALANCE**

During 2000, the Village discovered an error in which the Village had paid a \$25,000 Water Fund expenditure from the General Fund in 1999 based on erroneous information provided to Village Council at that time. The correction of the error had the following effect on January 1, 2000 fund balances:

	General	Enterprise
December 31, 1999 Balance	\$57,631	\$97,424
Correction of Error	25,000	(25,000)
Restated January 1, 2000 Balance	\$82,631	\$72,424

**10. SUBSEQUENT EVENTS**

The Village implemented a 1% income tax effective January 1, 2002, to provide for general operating expenses.

**11. COMPLIANCE**

Contrary to Ohio Law, the Village did not prepare and file an annual report with the Auditor of State, did not establish and budget all funds required, and did not maintain receipt and appropriation ledgers as required by the Ohio Administrative Code.

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**VILLAGE OF ABERDEEN  
BROWN COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED December 31, 2000**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant	C-P-99-237-1	14.228	\$ 30,180
Total U.S. Department of Housing and Urban Development			<u>30,180</u>
<b><u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u></b>			
<i>Passed Through Ohio Department of Public Safety:</i>			
Hazard Mitigation Grant Program	FEMA-DR-1164-OH	83.548	<u>232,150</u>
Total Federal Emergency Management Agency			<u>232,150</u>
<b><u>UNITED STATES DEPARTMENT OF JUSTICE</u></b>			
Cops Grant	N/A	16.710	<u>9,497</u>
Total United States Department of Justice			<u>9,497</u>
<b><u>UNITED STATES DEPARTMENT OF COMMERCE</u></b>			
Economic Adjustment Assistance	N/A	11.307	<u>127,212</u>
Total United States Department of Commerce			<u>127,212</u>
Total			<u><u>\$ 399,039</u></u>

*The accompanying notes to this schedule are an integral part of this schedule.*

**VILLAGE OF ABERDEEN  
BROWN COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the Village's federal awards programs. The Schedule has been prepared on the cash basis of accounting.



**STATE OF OHIO  
OFFICE OF THE AUDITOR**

**JIM PETRO, AUDITOR OF STATE**

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

Village of Aberdeen  
Brown County  
P.O. Box 509  
Aberdeen, Ohio 45101

To the Village Council:

We have audited the accompanying financial statements of the Village of Aberdeen, Brown County, Ohio (the Village), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated July 2, 2002. 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.

**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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2001-30408-001 through 2001-30408-003, 2001-30408-005, and 2001-30408-006. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated July 2, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Village's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2001-30408-001, 2001-30408-002, and 2001-30408-004.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated July 2, 2002.

This report is intended solely for the information and use of the Audit Committee, management, the Village Council, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

**Jim Petro**  
Auditor of State

July 2, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Village of Aberdeen  
Brown County  
P.O. Box 509  
Aberdeen, Ohio 45101

To the Village Council:

**Compliance**

We have audited the compliance of the Village of Aberdeen, Brown County, Ohio (the Village), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2000. The Village's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Village's management. Our responsibility is to express an opinion on the Village's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the Village's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Village's compliance with those requirements.

In our opinion, the Village complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2000. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 which is described in the accompanying schedule of findings as item 2000-30408-007.

**Internal Control Over Compliance**

The management of the Village is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Village's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the Audit Committee, management, the Village Council, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

**Jim Petro**  
Auditor of State

July 2, 2002



**VILLAGE OF ABERDEEN  
BROWN COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Hazard Mitigation Grant Program, CFDA #83.548
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others (no Type A programs)
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

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

**FINDING NUMBER 2001-30408-001**

**Material Noncompliance/Reportable Condition**

Ohio Rev. Code, Section 5705.41(D), provides that no subdivision or taxing unit shall make any contract or order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon. This section also provides for two exceptions to the above requirement:

- A. Then and Now Certificates – If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Council may authorize the issuance of a warrant in payment of amount due upon such contract or order by resolution within thirty (30) days from the receipt of such certificate.
- B. If the amount involved is less than one thousand dollars (\$1,000), the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of the Council, if such expenditure is otherwise valid.

Where a continuing contract is to be performed in whole or in part in an ensuing fiscal year, only the amount required to meet those amounts in the fiscal year in which the contract is made need be certified.

Contrary to the above requirement, the availability of funds was not certified for any of the Village's disbursements. Failure to certify the availability of funds and encumber appropriations can result in overspending funds and negative cash balances. Therefore, we recommend the Village obtain approved purchase orders, which contain the Clerk's certification that the amount required to meet the obligation has been lawfully appropriated and authorized, prior to making a commitment.

**FINDING NUMBER 2001-30408-002**

**Material Noncompliance/Reportable Condition**

**Ohio Rev. Code Section 733.28**, requires the Village Clerk to maintain the books of the Village and exhibit accurate statements of all monies received and expended. The Village's fiscal officer did not maintain a receipt ledger or appropriation ledger. The Village was therefore unable to monitor compliance with its appropriation resolution.

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

**FINDING NUMBER 2001-30408-002 (Continued)**

Ohio Admin. Code, Section 117-2-02(A),\* requires governments to maintain an accounting system and accounting records sufficient to identify, assembler, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements. Per Ohio Admin. Code, Section 117-2-02(C), accounting records that can help achieve these objectives include:

1. Cash journal, which typically includes the amount, date, receipt number, check number, account code, purchase order number, and any other information necessary to properly classify the transaction.
2. Receipts ledger, which typically assembles and classifies receipts into separate accounts for each type of receipt of each fund.
3. Appropriation ledger, which assembles and classifies disbursements into separate accounts, for at a minimum, each account listed in the appropriation resolution.

Ohio Admin. Code Section 117-9-01\* provides suggested account classifications. These accounts classify receipts by source (taxes or charges for services, for example) and classify disbursements by program (security of persons and property, for example) or object (personal services, for example). Using these classifications and the aforementioned accounting records will provide the Village with information required to monitor compliance with the budget, and prepare annual reports in the format required by the Auditor of State.

\* Prior to July 1, 2000, these requirements were included in Ohio Administrative Code Chapter 117-5.

**FINDING NUMBER 2001-30408-003**

**Material Noncompliance**

**Ohio Rev. Code, Section 5705.41(B)**, prohibits expenditures in excess of appropriations. Expenditures exceeded appropriations for the years ended December 31, 2001 and 2000, in the following funds:

Year End	Fund	Appropriation Amount	Expenditure Amount	Variance
2001	Sewer Construction	\$810,000	\$1,050,162	(\$240,162)
2001	FEMA Mitigation	\$0	\$164,147	(\$164,147)
2001	Garbage	\$0	\$91,079	(\$91,079)
2001	ACLP	\$0	\$7,182	(\$7,182)
2001	Police Computer	\$0	\$5,549	(\$5,549)
2001	Riverfest	\$0	\$3,662	(\$3,662)
2001	State Drug Enforcement	\$527	\$842	(\$315)

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

**FINDING NUMBER 2001-30408-003 (Continued)**

Year End	Fund	Appropriation Amount	Expenditure Amount	Variance
2000	Sewer Construction	\$5,583	\$643,248	(\$637,665)
2000	Sewer	\$217,862	\$400,529	(\$182,667)
2000	FEMA Mitigation	\$200,069	\$365,099	(\$165,030)
2000	Garbage	\$0	\$66,043	(\$66,043)
2000	Police Overtime Grant	\$4,090	\$9,497	(\$5,407)
2000	Federal Drug Enforcement	\$0	\$360	(\$360)
2000	State Drug Enforcement	\$0	\$57	(\$57)

The expenditures in excess of appropriations resulted from the Village not appropriately monitoring budgetary expenditures as compared to appropriations and could result in the Village expending funds illegally.

**FINDING NUMBER 2001-30408-004**

**Reportable Condition**

The Village does not have formal procedures in place to ensure that Village expenditures are properly approved. Village Council did not review expenditures as part of the monthly financial reports for 25% of expenditures tested. There was no documentation on invoices that they had been reviewed by the individual receiving the good or service indicating they were approved for payment for 20% of expenditures tested. The Clerk-Treasurer is the only Village Official signing the checks. For some expenditures tested, the Village could not locate an invoice supporting the expenditure and evidence of the expenditure had to be obtained from the vendor. Lack of sound controls over Village expenditures could result in misappropriation of Village funds. We recommend that the Village adopt and implement procedures regarding the approval of expenditures.

**FINDING NUMBER 2001-30408-005**

**Material Noncompliance**

Ohio Rev. Code, Section 5705.09, requires the Village to establish a special fund for each class of revenues derived from a source other than the general property tax, which law requires to be used for a particular purpose. Upon establishing a fund, estimated receipts should be certified to the County Auditor as available for expenditure and anticipated expenditures should be included in the Village's appropriations. During 2001 and 2000, the Federal Drug Enforcement Fund, the State Law Enforcement Fund and the FEMA Mitigation Fund were not recorded on the Village's accounting records. These funds were held in separate bank accounts and were not budgeted as required. The financial statements were adjusted to include these funds.

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

**FINDING NUMBER 2001-30408-006**

**Material Noncompliance**

Ohio Rev. Code, Section 117.38, requires the Village prepare and file an annual report. This report is to be certified by the proper officer of the Council and filed with the Auditor of State within sixty days after the close of the fiscal year. The Village did not prepare or file an annual report for 2001 or 2000.

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

<b>Finding Number</b>	2000-30408-007
<b>CFDA Title and Number</b>	Hazard Mitigation Grant Program, #83.548
<b>Federal Award Number / Year</b>	FEMA-DR-1164-OH
<b>Federal Agency</b>	Federal Emergency Management Agency
<b>Pass-Through Agency</b>	Ohio Department of Public Safety

**Noncompliance Citation**

OMB Circular A-133, Section C.300(a)-(f), requires that an entity identify all federal awards received and expended, comply with laws and regulations, prepare appropriate financial statements, and ensure that the required audits are properly performed and submitted when due. The Village did not properly identify federal awards received and expended and did not prepare an annual financial report or a schedule of federal awards expenditures for the year ended December 31, 2000. This resulted in the Village not obtaining the required A-133 Single Audit in a timely manner and submitting the report by the September 30, 2001 deadline. We recommend that the Village appropriately track and report federal expenditures in the future to ensure that the required audits are obtained.

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**VILLAGE OF ABERDEEN  
BROWN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2001 AND 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
1999-30408-001	Citation/Material Internal Control Weakness related to ORC 5705.10 for negative fund balance, ORC 5705.30 for no tax budget hearing, ORC 5705.34 for not authorizing tax rates and certifying to the County Auditor, and ORC 5705.36 for not certifying year-end fund balances to County Auditor in a timely manner, ORC 5705.41(B) for expenditures in excess of appropriations, and ORC 5705.41(D) for not certifying expenditures.	Partially corrected	All corrected except ORC 5705.41(B) – expenditures in excess of appropriations, and ORC 5705.41(D) – not certifying funds. See Finding Numbers 2001-30408-001 and 2001-30408-003.
1999-30408-002	Citation/Material Internal Control Weakness related to ORC 733.28 for not maintaining receipt ledger, appropriation ledger, and cash journal. Recommendation also to utilize pay-ins or duplicate receipts and perform monthly reconciliations.	Partially corrected	Cash journal was maintained (although it did not contain all of the pertinent information) and reconciled to the bank statements and duplicate pay-ins were utilized in most circumstances; however, the Village did not utilize receipt or appropriation ledgers during 2001 or 2000. See Finding Number 2001-30408-002.
1999-30408-003	Citation/Material Internal Control Weakness related to ORC 117.43 and Ohio Administrative Code Chapter 117-5 for not maintaining receipt and appropriation ledgers and not utilizing purchase orders.	Not corrected	See Finding Number 2001-30408-002 related to not maintaining receipt or appropriation ledgers. See Finding Number 2001-30408-001 related to not certifying expenditures via use of purchase orders.

**VILLAGE OF ABERDEEN  
BROWN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
1999-30408-004	Citation of ORC 5705.09 related to not establishing all funds required.	Not corrected	See Finding Number 2001-30408-005.
1999-30408-005	Citation of ORC 117.38 for not filing annual reports.	Not corrected	See Finding Number 2001-30408-006.
1999-30408-006	Material Internal Control Weakness for not reconciling monthly.	Yes	N/A
1999-30408-007	Material Internal Control Weakness for no segregation of duties and lack of government oversight.	Partially corrected	Monthly reconciliations were performed, budgetary documents were filed, and monthly reports were provided to Council; however, receipt and appropriation ledgers were not maintained and the minutes did not indicate approval of all budgetary actions. See the Management Letter for discussion of these matters.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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800-282-0370  
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**VILLAGE OF ABERDEEN**

**BROWN 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  
AUGUST 15, 2002**