



**HOCKING CONSERVANCY DISTRICT  
ATHENS COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999**



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

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**STATE OF OHIO**



**HOCKING CONSERVANCY DISTRICT  
ATHENS COUNTY**

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

743 East State Street  
Athens Mall, Suite B  
Athens, Ohio 45701  
Telephon 740-594-3300  
800-441-1389  
Facsimile 740-594-2110  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS

Hocking Conservancy District  
Athens County  
560 West Union Street  
Athens, Ohio 45701

To the Board of Directors:

We have audited the accompanying financial statements of the Hocking Conservancy District, Athens County, Ohio (the District), as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the District'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 District 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 presents fairly, in all material respects, the combined cash balances of the Hocking Conservancy District, Athens County, 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 15, 2001, on our consideration of the District'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 the audit committee, management, the Board of Directors 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 15, 2001

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**HOCKING CONSERVANCY DISTRICT  
ATHENS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL AND PROPRIETARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>		<u>Proprietary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Internal Service</u>	
<b>Cash Receipts:</b>				
Property Tax Assessments	\$ 163,853	\$ 4,238	\$	\$ 168,091
Rents and Leases	3,800			3,800
Interest	179,830	105,734	99	285,663
Miscellaneous	5,258			5,258
<b>Total Cash Receipts</b>	<u>352,741</u>	<u>109,972</u>	<u>99</u>	<u>462,812</u>
<b>Cash Disbursements:</b>				
Operations	209,268	11,022	3,152	223,442
Administration	85,959	3	16	85,978
Legal Fees	5,930			5,930
Director	11,300	1,225		12,525
Other Disbursements	317			317
<b>Total Cash Disbursements</b>	<u>312,774</u>	<u>12,250</u>	<u>3,168</u>	<u>328,192</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>39,967</u>	<u>97,722</u>	<u>(3,069)</u>	<u>134,620</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In			5,000	5,000
Transfers-Out	(5,000)			(5,000)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(5,000)</u>	<u>0</u>	<u>5,000</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>34,967</u>	<u>97,722</u>	<u>1,931</u>	<u>134,620</u>
<b>Fund Cash Balances, January 1</b>	<u>3,272,407</u>	<u>1,951,267</u>	<u>2,892</u>	<u>5,226,566</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$ 3,307,374</b></u>	<u><b>\$ 2,048,989</b></u>	<u><b>\$ 4,823</b></u>	<u><b>\$ 5,361,186</b></u>

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

**HOCKING CONSERVANCY DISTRICT  
ATHENS COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Proprietary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Internal Service</u>	
<b>Cash Receipts:</b>				
Property Tax Assessments	\$ 165,099	\$ 4,526	\$	\$ 169,625
Rents and Leases	2,000			2,000
Interest	176,440	103,789	10	280,239
Miscellaneous	14,660			14,660
Total Cash Receipts	<u>358,199</u>	<u>108,315</u>	<u>10</u>	<u>466,524</u>
<b>Cash Disbursements:</b>				
Operations	209,752	1,574	102	211,428
Administration	83,293	3	16	83,312
Legal Fees	9,784			9,784
Director	13,055	1,260		14,315
Capital Outlay		17,815	0	17,815
Other Disbursements	249			249
Total Cash Disbursements	<u>316,133</u>	<u>20,652</u>	<u>118</u>	<u>336,903</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>42,066</u>	<u>87,663</u>	<u>(108)</u>	<u>129,621</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In			3,000	3,000
Transfers-Out	(3,000)			(3,000)
Total Other Financing Receipts/(Disbursements)	<u>(3,000)</u>	<u>0</u>	<u>3,000</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	39,066	87,663	2,892	129,621
Fund Cash Balances, January 1	<u>3,233,341</u>	<u>1,863,604</u>	<u>0</u>	<u>5,096,945</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$ 3,272,407</u></b>	<b><u>\$ 1,951,267</u></b>	<b><u>\$ 2,892</u></b>	<b><u>\$ 5,226,566</u></b>

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



**HOCKING CONSERVANCY DISTRICT  
ATHENS COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Hocking Conservancy District, Athens County (the District), was organized under the provisions of Ohio Rev. Code Section 6101.04, in the manner and subject to the conditions provided by Ohio Rev. Code Sections 6101.01 and 6101.84, inclusive, for the purpose of watershed protection and flood prevention.

The governing body for the District consists of a Board of Directors of three (3) members appointed by the Court of Common Pleas in accordance with Ohio Rev. Code Section 6101.10, to serve a term of five (5) years.

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

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when a payment is made rather than when a liability is incurred.

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

**C. Cash and Investments**

Certificates of deposit are valued at cost. The investment in STAROhio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts, except gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

**D. Budgetary Process**

Ohio Rev. Code Section 6101.44 requires the District to adopt a resolution making appropriations for the ensuing year. This section also requires the accounting officer to certify the availability of funds before contracts are let or orders are issued.

Pursuant to Ohio Attorney General Opinion 99-020 and Auditor of State Audit Bulletin 99-014, starting with fiscal year 2000, the District is required to comply with Ohio Revised Code Chapter 5705.

**HOCKING CONSERVANCY DISTRICT  
ATHENS COUNTY**

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

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

**D. Budgetary Process (Continued)**

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund or function level of control, and appropriations may not exceed estimated resources. The District Board of Directors must annually approve appropriation measures and subsequent amendments. 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. Beginning in 2000, the County Budget Commission must also approve estimated resources.

Estimated resources were not documented by the District for calendar years 2000 and 1999. Therefore, the District did not file their estimated resources with the County Budget Commission for approval for the calendar year 2000.

**3. Encumbrances**

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

A summary of 2000 and 1999 budgetary activity appears in Note 3. The documentation of estimated resources was not required for 1999 and, therefore, is not presented in Note 3.

**E. Fund Accounting**

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District 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 by law or contract to be restricted.

**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 District had the following significant Special Revenue Funds:

*Margaret Creek Fund* - This fund receives special assessment property tax money to maintain District watershed protection and flood prevention sites.

**HOCKING CONSERVANCY DISTRICT  
ATHENS COUNTY**

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

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

**E. Fund Accounting**

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

*Improvement Fund* - This fund received proceeds from the sale of notes to be used to defray the expenditures relating to the Official Plan and for capital acquisition and improvement.

*Contingency Reserve Fund* - This fund receives interest on investments to be used as a reserve for unexpected costly maintenance problems.

**3. Internal Service Funds**

These funds are used to account for operations that provide services to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The District had the following Internal Service Funds:

*Director's Dental Insurance Fund* - This fund was established in 1999 as a self-insured fund to offer dental insurance to the Board of Directors and their spouses.

*Employees Vision Service Plan Fund* - This fund was established in 2000 as a self-insured fund to offer vision insurance to the employees of the District and their dependents.

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**G. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the District.

**HOCKING CONSERVANCY DISTRICT  
ATHENS COUNTY**

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

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The District maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	<u>2000</u>	<u>1999</u>
Demand Deposits	\$ 64,387	\$ 40,747
STAR Ohio	109,678	222,926
Certificates of Deposit	5,187,121	4,962,893
Total Deposits	<u>\$ 5,361,186</u>	<u>\$ 5,226,566</u>

**Deposits:** Deposits are either insured by the Federal Deposit Insurance Corporation or collateralized by the financial institution's public entity deposit pool. Certificates of deposit are valued at cost. The investment in STAROhio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

**4. 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	\$ 0	\$ 352,741	\$ 352,741
Special Revenue	0	109,972	109,972
Internal Service	0	5,099	5,099
Total	<u>\$ 0</u>	<u>\$ 467,812</u>	<u>\$ 467,812</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 353,222	\$ 317,774	\$ 35,448
Special Revenue	310,250	12,250	298,000
Internal Service	7,825	3,168	4,657
Total	<u>\$ 671,297</u>	<u>\$ 333,192</u>	<u>\$ 338,105</u>

**HOCKING CONSERVANCY DISTRICT  
ATHENS COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 350,433	\$ 319,133	\$ 31,300
Special Revenue	271,500	20,652	250,848
Internal Service	1,525	118	1,407
Total	\$ 623,458	\$ 339,903	\$ 283,555

The District did not certify available balances or revenue to the County Auditor on or about the first day of the fiscal year for 2000, pursuant to Ohio Attorney General Opinion 99-020, Auditor of State Audit Bulletin 99-014 and Ohio Revised Code Section 5705.36. Therefore, appropriations exceeded estimated resources during and at the end of 2000 for all funds contrary to Ohio Revised Code Section 5705.39.

**4. RETIREMENT SYSTEM**

The District's appointed officials and employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. The plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries through June 30, 2000. For the period July 1, 2000 through December 31, 2000, PERS temporarily reduced the employer's contribution rate to 8.13% of participants gross salaries. The District has paid all contributions required through December 31, 2000.

**5. RISK MANAGEMENT**

In November, 1999, the District began offering dental insurance coverage to the Board of Directors and their spouse. It is self-insured within the Internal Service Fund and provides benefits limited to \$1,000 per year. Changes relating to the dental insurance activity for the past two fiscal years are as follows:

	Beginning of Year Balance	Receipts	Expenses	End of Year Balance
1999	\$0	\$3,009	\$118	\$2,891
2000	2,891	43	998	1,936

**HOCKING CONSERVANCY DISTRICT  
ATHENS COUNTY**

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

**5. RISK MANAGEMENT (Continued)**

In February, 2000, the District began offering vision insurance coverage to the employees of the District and their dependents. It is self-insured within the Internal Service Fund and provides benefits limited to \$500 per employee and \$500 for dependents per year. Changes relating to the vision insurance activity for 2000 is as follows:

	Beginning of Year Balance	General Fund Allocation, plus Interest	Expenses	Balance at End of Year
2000	\$0	\$5,056	\$2,169	\$2,887

In addition, the District has obtained commercial insurance for comprehensive personal property coverage.

**6. PROPERTY TAX ASSESSMENT**

The District receives funding from a perpetual annual property tax assessment levied in 1993. The tax revenue is used to maintain and operate the Athens Local Flood Protection Project. The tax assessment is applied to real estate duplicates for those who directly benefit from the Project.

Property assessment taxes become a lien on January 1 preceding the October 1 date for which rates are accepted by the County. 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.

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



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

743 East State Street  
Athens Mall, Suite B  
Athens, Ohio 45701  
Telephone 740-594-3300  
800-441-1389  
Facsimile 740-594-2110  
www.auditor.state.oh.us

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

Hocking Conservancy District  
Athens County  
560 West Union Street  
Athens, Ohio 45701

To the Board of Directors:

We have audited the accompanying financial statements of the Hocking Conservancy District, Athens County, Ohio (the District), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated June 15, 2001. 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 District'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 2000-20705-001 and 2000-20705-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 15, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District'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 a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the District in a separate letter dated June 15, 2001.

This report is intended for the information and use of the audit committee, management and the Board of Directors, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

June 15, 2001



**HOCKING CONSERVANCY DISTRICT  
ATHENS COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999**

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

**FINDING NUMBER 2000-20705-001**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.36 states that on or about the first day of each fiscal year, the fiscal officers of subdivisions and other taxing units are to certify to the County Auditor the total amount from all sources which is available for expenditures from each fund in the tax budget along with any unencumbered balances that existed at the end of the preceding year. While the District was not subject to Ohio Revised Code Chapter 5705 in prior years, the District was required to comply for fiscal year 2000, pursuant to Ohio Attorney General Opinion 99-020 and Auditor of State Audit Bulletin 99-014.

The District did not make the required certification for 2000.

We recommend the District certify to the County Auditor the total amount from all sources which is available for expenditures from each fund in the tax budget along with any unencumbered balances that existed at the end of the preceding year on or about the first day of each fiscal year.

**FINDING NUMBER 2000-20705-002**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.39 states total appropriations from each fund should not exceed the total estimated revenue. While the District was not subject to Ohio Revised Code Chapter 5705 in prior years, the District was required to comply for fiscal year 2000, pursuant to Ohio Attorney General Opinion 99-020 and Auditor of State Audit Bulletin 99-014.

As indicated in Note 1 to the financial statements and in finding number 2000-20705-001 above, the District did not document nor certify any estimated revenue for 2000. Therefore, appropriations adopted by the Board for 2000 exceeded total estimated revenue.

We recommend the District document/certify estimated revenue, as indicated in finding number 2000-20705-001 above, then monitor appropriations to ensure that they do not exceed the total estimated revenue.

**HOCKING CONSERVANCY DISTRICT  
ATHENS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2000 AND 1999**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
1998-20705-001	Finding Repaid Under Audit - Interest had been improperly calculated by the bank.	Yes	Corrected. District received payment for the correct interest amount.
1998-20705-002	A material weakness was issued for expenditures exceeding appropriations.	No	Partially Corrected. Finding no longer considered significant. The corresponding citation has been reported to management of the District in a separate letter dated June 15, 2001.
1998-20705-003	A material weakness was issued for not certifying funds were available for expenditures in the Margaret Creek Fund.	Yes	Corrected. Certifications were made for expenditures tested.
1998-20705-004	A material weakness was issued for the District's attorney being included as a member of P.E.R.S., when it was disallowed by P.E.R.S.	Yes	Corrected. Both the attorney, and the District, received refunds from P.E.R.S. for the amounts contributed over the past several years.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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

**HOCKING CONSERVANCY DISTRICT**

**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  
AUGUST 14, 2001**