



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF BETTSVILLE
SENECA COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Bettsville
Seneca County
308 Emma Street
P.O. Box 485
Bettsville, Ohio 44815-0485

To the Village Council:

We have audited the accompanying financial statements of the Village of Bettsville (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 February 12, 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.

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

February 12, 2002

**VILLAGE OF BETTSVILLE
SENECA 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>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	\$43,231	\$18,849		\$62,080
Special Assessments			\$30,355	30,355
Intergovernmental Receipts	102,675	30,197	87,132	220,004
Charges for Services	18,300			18,300
Fines, Licenses, and Permits	24,210			24,210
Earnings on Investments	2,481			2,481
Miscellaneous	5,780			5,780
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	196,677	49,046	117,487	363,210
Cash Disbursements:				
Current:				
Security of Persons and Property	114,404			114,404
Public Health Services	1,424			1,424
Transportation		29,798		29,798
General Government	50,890	449		51,339
Debt Service:				
Principal Payments	2,098	17,547		19,645
Interest Payments	410	3,342		3,752
Capital Outlay			109,873	109,873
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	169,226	51,136	109,873	330,235
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	27,451	(2,090)	7,614	32,975
Other Financing Receipts/(Disbursements):				
Transfers-In		5,000		5,000
Other Sources	7,474			7,474
Transfers-Out	(5,000)			(5,000)
Other Uses	(20,883)			(20,883)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(18,409)	5,000		(13,409)
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	9,042	2,910	7,614	19,566
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>	<hr/>
	47,032	5,324	108,561	160,917
Fund Cash Balances, December 31	<hr/> \$56,074	<hr/> \$8,234	<hr/> \$116,175	<hr/> \$180,483

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

**VILLAGE OF BETTSVILLE
SENECA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES
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>Nonexpendable Trust</u>	
Operating Cash Receipts:			
Charges for Services	\$78,916		\$78,916
Miscellaneous	1,898	\$7,796	9,694
	<u>80,814</u>	<u>7,796</u>	<u>88,610</u>
Operating Cash Disbursements:			
Personal Services	40,250		40,250
Contractual Services	2,250		2,250
Supplies and Materials	29,332		29,332
Capital Outlay	14,500		14,500
	<u>86,332</u>		<u>86,332</u>
Operating Income/(Loss)	<u>(5,518)</u>	<u>7,796</u>	<u>2,278</u>
Non-Operating Cash Receipts:			
Other Non-Operating Receipts	<u>650</u>		<u>650</u>
Non-Operating Cash Disbursements:			
Other Non-Operating Cash Disbursements	<u>693</u>	<u>6,000</u>	<u>6,693</u>
Net Receipts Over/(Under) Disbursements	(5,561)	1,796	(3,765)
Fund Cash Balances, January 1	<u>72,726</u>	<u>153,376</u>	<u>226,102</u>
Fund Cash Balances, December 31	<u>\$67,165</u>	<u>\$155,172</u>	<u>\$222,337</u>

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

**VILLAGE OF BETTSVILLE
SENECA 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	\$39,654	\$17,702		\$57,356
Special Assessments			\$31,180	31,180
Intergovernmental Receipts	89,282	30,908	108,675	228,865
Charges for Services	19,493			19,493
Fines, Licenses, and Permits	14,621			14,621
Earnings on Investments	2,066			2,066
Miscellaneous	1,723			1,723
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	166,839	48,610	139,855	355,304
Cash Disbursements:				
Current:				
Security of Persons and Property	88,342			88,342
Public Health Services	1,406			1,406
Transportation		39,562		39,562
General Government	37,001			37,001
Debt Service:				
Principal Payments	6,388	15,435		21,823
Interest Payments	416	4,609		5,025
Capital Outlay	5,797		65,964	71,761
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	139,350	59,606	65,964	264,920
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	27,489	(10,996)	73,891	90,384
Other Financing Receipts/(Disbursements):				
Transfers-In		15,000		15,000
Other Sources	244	431		675
Transfers-Out	(15,000)			(15,000)
Other Uses	(26,533)			(26,533)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(41,289)	15,431		(25,858)
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	(13,800)	4,435	73,891	64,526
Fund Cash Balances January 1	<hr/>	<hr/>	<hr/>	<hr/>
	60,832	889	34,670	96,391
Fund Cash Balances, December 31	<hr/>	<hr/>	<hr/>	<hr/>
	\$47,032	\$5,324	\$108,561	\$160,917

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

**VILLAGE OF BETTSVILLE
SENECA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES
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>Nonexpendable Trust</u>	
Operating Cash Receipts:			
Charges for Services	\$77,713		\$77,713
Miscellaneous	3,146	\$7,617	10,763
Total Operating Cash Receipts	<u>80,859</u>	<u>7,617</u>	<u>88,476</u>
Operating Cash Disbursements:			
Personal Services	38,925		38,925
Supplies and Materials	17,118		17,118
Total Operating Cash Disbursements	<u>56,043</u>		<u>56,043</u>
Operating Income	<u>24,816</u>	<u>7,617</u>	<u>32,433</u>
Non-Operating Cash Disbursements:			
Other Non-Operating Cash Disbursements		16,200	16,200
Net Receipts Over/(Under) Disbursements	24,816	(8,583)	16,233
Fund Cash Balances, January 1	<u>47,910</u>	<u>161,959</u>	<u>209,869</u>
Fund Cash Balances, December 31	<u>\$72,726</u>	<u>\$153,376</u>	<u>\$226,102</u>

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

**VILLAGE OF BETTSVILLE
SENECA 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 Bettsville, Seneca 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 and sewer utilities and police services. The Village appropriates general fund money to support a volunteer fire department.

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

Certificates of deposit are valued at cost.

D. Fund Accounting

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

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 BETTSVILLE
SENECA COUNTY**

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

OWDA Fund - This fund receives revenue from the Ohio Water Development Authority to finance the Wastewater Improvement Project.

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 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. The Village had the following significant fiduciary funds:

Grace Frankhauser Trust and Sadie Grimes Trust - Both funds use investment revenue to give scholarships to students in the Village.

E. 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 Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure.

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.

**VILLAGE OF BETTSVILLE
SENECA COUNTY**

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

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. The Village did not encumber all commitments required by Ohio law.

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.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Village's basis of accounting.

2. EQUITY IN POOLED CASH

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

	2001	2000
Demand deposits	\$217,204	\$206,031
Certificates of deposit	185,616	180,988
Total deposits	\$402,820	\$387,019

Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by securities specifically pledged by the financial institution to the Village.

3. BUDGETARY ACTIVITY

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

Fund Type	2001 Budgeted vs. Actual Receipts		
	Budgeted Receipts	Actual Receipts	Variance
General	\$225,080	\$204,151	(\$20,929)
Special Revenue	44,400	54,046	9,646
Capital Projects	130,000	117,487	(12,513)
Enterprise	129,300	81,464	(47,836)
Fiduciary	8,000	7,796	(204)
Total	\$536,780	\$464,944	(\$71,836)

**VILLAGE OF BETTSVILLE
SENECA COUNTY**

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

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$228,737	\$195,109	\$33,628
Special Revenue	67,462	51,136	16,326
Capital Projects	152,044	109,873	42,171
Enterprise	201,994	87,025	114,969
Fiduciary	8,000	6,000	2,000
Total	<u>\$658,237</u>	<u>\$449,143</u>	<u>\$209,094</u>

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$194,447	\$167,083	(\$27,364)
Special Revenue	51,900	64,041	12,141
Capital Projects	145,000	139,855	(5,145)
Enterprise	76,800	80,859	4,059
Fiduciary	8,900	7,617	(1,283)
Total	<u>\$477,047</u>	<u>\$459,455</u>	<u>(\$17,592)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$186,061	\$180,883	\$5,178
Special Revenue	75,689	59,606	16,083
Capital Projects	105,040	65,964	39,076
Enterprise	121,228	56,043	65,185
Fiduciary	17,000	16,200	800
Total	<u>\$505,018</u>	<u>\$378,696</u>	<u>\$126,322</u>

Contrary to Ohio law, twenty-eight percent of expenditure transactions tested were not certified by the fiscal officer at the time the commitment was incurred.

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.

**VILLAGE OF BETTSVILLE
SENECA COUNTY**

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

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

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

5. DEBT

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
Fire Truck	\$42,897	6%

The note relates to the purchase of a fire truck.

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

Year ending December 31:	Fire Truck Loan
2002	\$23,397
2003	23,397
Total	\$46,794

In 1998, the Village entered into a loan agreement with Ohio Water Development Authority (OWDA) in the amount of \$350,000 to cover the cost of preliminary engineering services for the Village's sewer project. In 2001 and 2000, the Village received \$87,132 and \$108,675 respectively from OWDA. The Village is to start repayment of the loan in January 1, 2002.

6. RETIREMENT SYSTEMS

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 2001 and 2000, PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of PERS participants' gross salaries through June 30, 2000. Commencing July 1, 2000, PERS temporarily reduced employer contributions to 8.13%. The Village has paid all contributions required through December 31, 2001.

VILLAGE OF BETTSVILLE
SENECA COUNTY

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

7. RISK MANAGEMENT

Risk Pool Membership

The Village is a member of the Ohio Municipal Association Risk Management Authority Pool (the Pool). The Pool assumes the risk of loss up to the limits of the Village of Bettsville's policy. The Pool may make supplemental assessments if the experience of the overall pool is unfavorable. The Pool covers the following risks:

- General liability and casualty;
- Public official's liability; and
- Vehicle.



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

Village of Bettsville
Seneca County
308 Emma Street
P.O. Box 485
Bettsville, Ohio 44815-0485

To the Village Council:

We have audited the accompanying financial statements of the Village of Bettsville (the Village) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated February 12, 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2001-30574-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated February 12, 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. 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 that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated February 12, 2002.

Village of Bettsville
Seneca County
Report of Independent Accountants on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended solely 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

February 12, 2002

VILLAGE OF BETTSVILLE
SENECA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000

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

FINDING NUMBER 2001-30574-001

Noncompliance Citation

Ohio Revised Code § 5705.41(D) states no orders or contracts involving the expenditure of money is to be made unless there is attached thereto a certificate of the fiscal officer certifying that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

This section also provides two "exceptions" to the above requirement:

- a. Then and Now Certificate - 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 the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- b. If the amount involved is less than \$1,000, the fiscal officer may authorize it to be paid without the affirmation of the Council, if such expenditure is otherwise valid.

Twenty-eight percent of the transactions tested were not certified by the fiscal officer at the time the commitment was incurred and neither of the exceptions provided for were used. To improve controls over disbursements, we recommend that all Council disbursements receive certification of the fiscal officer that the funds are or will be available.

**VILLAGE OF BETTSVILLE
SENECA COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-30574-001	Ohio Revised Code § 5705.36, amended certificates were not obtained when actual receipts were not sufficient to cover expenditures.	Yes	Finding no longer valid.
1999-30574-002	Ohio Revised Code § 5705.41(B), expenditures exceed appropriations.	Yes	Finding no longer valid.
1999-30574-003	Ohio Revised Code § 5705.41(D), failure to certify funds.	No	<p>Management will attempt to correct this by implementing the use of "Then and Now" certificates when applicable in accordance with this section of the Ohio Revised Code.</p> <p>Issued material citation in current audit, Finding #2001-30574-001.</p>



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF BETTSVILLE

SENECA 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
MARCH 19, 2002**