

VILLAGE OF CONGRESS
WAYNE COUNTY

AUDITED FINANCIAL STATEMENTS AND
AUDITORS' REPORT

FOR THE YEARS ENDED
DECEMBER 31, 2003 AND 2002



**Auditor of State
Betty Montgomery**

Village Council
Village of Congress
216 W. Mill St.
Congress, OH 44287

We have reviewed the Independent Auditor's Report of the Village of Congress, Wayne County, prepared by Nagel, Weigand & Company, LLC, for the audit period January 1, 2002 through December 31, 2003. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of Congress is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

November 4, 2004

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VILLAGE OF CONGRESS
WAYNE COUNTY

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Nagel, Weigand & Company, LLC

INDEPENDENT AUDITORS' REPORT

Members of Council
Village of Congress
Congress, Ohio 44287

We have audited the accompanying financial statements of the Village of Congress, as of and for the years ended December 31, 2003 and 2002, as listed in the table of contents. These financial statements are the responsibility of the Village of Congress' 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 cash balances of the Village, as of December 31, 2003 and 2002 and the related revenues and expenditures for the year then ended on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated September 21, 2004 on our consideration of the Village of Congress's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is in 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 officials authorized to receive this report under Section 117.26, Ohio Revised Code and is not intended to be and should not be used by anyone other than these specified parties.

September 21, 2004

Nagel, Weigand & Company, LLC

VILLAGE OF CONGRESS
WAYNE COUNTY
COMBINED STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCES, ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>GOVERNMENTAL FUND TYPES</u>		<u>TOTALS</u>
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>(MEMO- RANDUM ONLY)</u>
<u>REVENUE RECEIPTS:</u>			
Local Taxes	\$ 11,799	\$ -	\$ 11,799
Intergovernmental Revenues	11,682	3,297	14,979
Earnings on Investments	201	-	201
	<hr/>	<hr/>	<hr/>
Total Revenue Receipts	23,682	3,297	26,979
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES:</u>			
Security of Persons and Property	8,112	-	8,112
Public Health Service	1,949	-	1,949
Leisure Time Activities	382	-	382
Transportation	-	3,575	3,575
General Government	14,501	2,970	17,471
	<hr/>	<hr/>	<hr/>
Total Expenditures	24,944	6,545	31,489
	<hr/>	<hr/>	<hr/>
Revenues Over (Under) Expenditures	(1,262)	(3,248)	(4,510)
	<hr/>	<hr/>	<hr/>
<u>OTHER FINANCING SOURCES (USES):</u>			
Transfers In	3,000	-	3,000
Transfers Out	-	(3,000)	(3,000)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses):	3,000	(3,000)	-
	<hr/>	<hr/>	<hr/>
Excess of Receipts and Other Financing Sources Over (Under) Expenditures and Other Uses	1,738	(6,248)	(4,510)
	<hr/>	<hr/>	<hr/>
Fund Balance - January 1, 2002	3,227	9,788	13,015
	<hr/>	<hr/>	<hr/>
Fund Balance - December 31, 2002	\$ 4,965	\$ 3,540	\$ 8,505
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The notes to the financial statements are an integral part of this statement.

VILLAGE OF CONGRESS
WAYNE COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCES, ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003

	GOVERNMENTAL FUND TYPES			TOTALS
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	(MEMO- RANDUM ONLY)
<u>REVENUE RECEIPTS:</u>				
Local Taxes	\$ 13,747	\$ -	\$ -	\$ 13,747
Intergovernmental Revenues	17,946	3,088	-	21,034
Earnings on Investments	77	-	-	77
Miscellaneous	147	-	-	147
	<hr/>			
Total Revenue Receipts	31,917	3,088	-	35,005
	<hr/>			
<u>EXPENDITURES:</u>				
Security of Persons and Property	7,188	-	-	7,188
Public Health Service	1,594	-	-	1,594
Transportation	-	7,727	-	7,727
General Government	17,774	1,680	-	19,454
Capital Outlay	-	-	2,260	2,260
	<hr/>			
Total Expenditures	26,556	9,407	2,260	38,223
	<hr/>			
Revenues Over (Under) Expenditures	5,361	(6,319)	(2,260)	(3,218)
	<hr/>			
<u>OTHER FINANCING SOURCES (USES):</u>				
Advances In	-	5,500	-	5,500
Advances Out	(5,500)	-	-	(5,500)
Proceeds from Note	-	-	27,000	27,000
Other Sources	-	(1,000)	-	(1,000)
	<hr/>			
Total Other Financing Sources (Uses):	(5,500)	4,500	27,000	26,000
	<hr/>			
Excess of Receipts and Other Financing Sources Over (Under) Expenditures and Other Uses	(139)	(1,819)	24,740	22,782
	<hr/>			
Fund Balance - January 1, 2003	4,965	3,540	-	8,505
	<hr/>			
Fund Balance - December 31, 2003	\$ 4,826	\$ 1,721	\$ 24,740	\$ 31,287
	<hr/> <hr/>			

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

VILLAGE OF CONGRESS
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Village of Congress, Wayne County, (the Village) is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village council is composed of six members who are elected by their respective electors or by the Village at large. The Village provides general government services, including police protection services contracted for through the Wayne County Sheriff's Office.

Management believes the financial statements included in this report represent all of the funds of the Village over which the Village has the ability to exercise direct operating control.

B. BASIS OF ACCOUNTING

The Village of Congress prepares its financial statements on a basis of accounting prescribed or permitted by the Ohio Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Consequently certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when the obligation is incurred. A general fixed asset group and long-term debt group of accounts are not recorded on the financial statements by the Village under the basis of accounting used. This method of accounting is utilized in reporting to the State of Ohio but is not in accordance with generally accepted accounting principles. By virtue of Ohio law, the Village is required to maintain the encumbrance method of accounting and to make appropriations for budgetary funds.

VILLAGE OF CONGRESS
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. CASH AND INVESTMENTS

Investment procedures are restricted by the provisions of the Ohio Revised Code. Purchased investments are valued at cost and are neither charged when purchased nor credited at the time of redemption to their respective fund balances. Interest earned is recognized and recorded when received.

D. FUND ACCOUNTING

The Village maintains its accounting records in accordance with the principles of "Fund" accounting. Fund accounting is a concept developed to meet the need of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity that stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

GOVERNMENTAL FUNDS

General Fund

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

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to disbursements for specified 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 CONGRESS
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. FUND ACCOUNTING (Continued)

GOVERNMENTAL FUNDS (Continued)

Capital Projects Fund

These funds are used to account for specific receipts and disbursements to be used for capital projects.

Village Hall Improvement Fund – This fund is used for the construction of a village hall for the Village.

E. BUDGETARY PROCESS

1. Budget

A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

2. Estimated Resources

The County Budget Commission certifies its actions to the Village by September 1. As part of this certification, the Village receives the Official Certificate of Estimated Resources which states the projected receipts of each fund. On or about January 1 this certificate is amended to include any unencumbered balances from the preceding year.

Prior to December 31, the Village must revise its budget so that the total contemplated expenditures from a fund during the ensuing fiscal year will not exceed the amount stated in the Certificate of Estimated Resources. The revised budget then serves as the basis for the annual appropriation measure. Budget receipts as shown in the accompanying financial statements do not include January 1, 2001, unencumbered fund balances. However, those fund balances are available for appropriations.

VILLAGE OF CONGRESS
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. BUDGETARY PROCESS (Continued)

3. Appropriations

A temporary appropriation measure to control cash disbursements may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation measure must be passed by March 1 of each year for the period January 1 to December 31. The appropriation measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources.

4. Encumbrances

The Village is required to use the encumbrance method of accounting by virtue of Ohio law. Under this system, purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation. A summary of 2003 and 2002 budgetary activity appears in Note 3.

F. PROPERTY, PLANT, AND EQUIPMENT

Fixed assets acquired or constructed for general governmental services are recorded as expenditures. Depreciation is not recorded for these fixed assets.

G. TOTAL COLUMNS ON FINANCIAL STATEMENTS

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund type eliminations have not been made in the aggregation of this data.

VILLAGE OF CONGRESS
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

2. EQUITY IN CASH AND CASH EQUIVALENT INVESTMENTS

The Village maintains a cash and investment 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>2003</u>	<u>2002</u>
Demand Deposits	\$ 31,287	\$ 5,505
Certificate of deposit	-	<u>3,000</u>
Total Deposits	<u>\$31,287</u>	<u>\$ 8,505</u>

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Village, or (3) collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2003 and 2002, follows:

2003 Budgeted vs. Actual Receipts:

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 24,228	\$ 31,917	\$ 7,689
Special Revenue	3,750	3,087	(663)
Capital Project	<u>0</u>	<u>27,000</u>	<u>27,000</u>
Total	<u>\$ 27,978</u>	<u>\$ 62,004</u>	<u>\$ 34,026</u>

VILLAGE OF CONGRESS
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

3. BUDGETARY ACTIVITY (Continued)

2003 Budgeted vs. Actual Budgetary Basis Expenditures:

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 28,185	\$ 26,556	\$ 1,629
Special Revenue	11,400	10,407	993
Capital Project	<u>0</u>	<u>2,260</u>	<u>(2,260)</u>
Total	<u>\$ 39,585</u>	<u>\$ 39,223</u>	<u>\$ 362</u>

2002 Budgeted vs. Actual Receipts:

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 24,612	\$ 26,682	\$ 2,070
Special Revenue	<u>3,300</u>	<u>3,297</u>	<u>(3)</u>
Total	<u>\$ 27,912</u>	<u>\$ 29,979</u>	<u>\$ 2,067</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures:

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 26,162	\$ 24,945	\$ 1,217
Special Revenue	<u>11,300</u>	<u>9,545</u>	<u>4,755</u>
Total	<u>\$ 37,462</u>	<u>\$ 31,490</u>	<u>\$ 5,972</u>

VILLAGE OF CONGRESS
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

4. DEBT OBLIGATIONS

Debt outstanding at December 31, 2003 follows:

	<u>Principal</u>	<u>Interest Rate</u>
Village Hall Improvement Bonds	\$ 27,000	4.75%

On December 15, 2003 the Village issued bonds for the purpose of acquiring and improving real estate and interest therein as a site for a village hall. This bond will be repaid in semiannual installments with 4.75% interest over 10 years.

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

<u>Year Ending December 31</u>	<u>Improvement Bonds</u>
2004	\$ 3,423
2005	3,423
2006	3,423
2007	3,423
2008	3,423
Subsequent	<u>17,117</u>
Total	<u>\$ 34,232</u>

VILLAGE OF CONGRESS
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002

(Continued)

5. PROPERTY TAX

Real property taxes become a lien on all non-exempt real property located in the county on January 1. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31 with the remainder payable by June 20 of the following year. Under certain circumstances, state statute permits later payment dates to be established.

The Wayne County Treasurer collects property tax on behalf of all taxing districts within the county. The Wayne County Auditor periodically remits to the taxing districts their portions of the taxes collected.

6. RETIREMENT SYSTEM

The Village's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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 2003 and 2002, OPERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 2003.

7. RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts, theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2003 and 2002, the Village contracted with private carriers for commercial insurance for the following:

- Computer equipment, theft or damage
- Errors and omissions

The Village was uninsured for the following risks prior to September 2003:

- Comprehensive property and general liability

VILLAGE OF CONGRESS
WAYNE COUNTY

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

8. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustments by the grantor. 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. RELATED PARTY TRANSACTION

On September 16, 2003, the Village entered into a contract to purchase 2 acres of land from Marian O'Bryon, Clerk-Treasurer for the Village, for \$16,000. The land was being purchased for the building of a village hall.

Nagel, Weigand & Company, LLC

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of Council
Village of Congress
Congress, Ohio 44287

We have audited the financial statements of the Village of Congress as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated September 21, 2004. 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 determined 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 one instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying Schedule of Findings as item 2003-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated September 21, 2004.

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 assurances on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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. The reportable condition is described in the accompanying Schedule of findings as item 2003-002.

**Village of Congress
Wayne County**

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 necessary 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 we have reported to management of the Village in a separate letter dated September 21, 2004.

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

September 21, 2004

Nagel, Weigand & Company, LLC

VILLAGE OF CONGRESS
WAYNE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2003 AND 2002

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the Village of Congress.
2. One reportable condition was disclosed during the audit of the Village of Congress's financial statements.
3. One instance of noncompliance material to the financial statements was disclosed during the audit of the financial statements.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

Material Noncompliance

FINDING NUMBER 2003 -001

Ohio Rev. Code Section 5705.41(D) requires that no subdivision or taxing unit make any contract or order any expenditures of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount requires to meet the same has been lawfully appropriated for such purposes 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 certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

This section also provides for two "exceptions" to the above requirements:

- 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, Village 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 (which was increased to \$3,000 on April 7, 2003), the Clerk/Treasurer may authorize payment through a Then and Now Certificate without affirmation of the Village Council, if such expenditure is otherwise valid.

VILLAGE OF CONGRESS
WAYNE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2003 AND 2002
(Continued)

B. FINDINGS – FINANCIAL STATEMENT AUDIT (Continued)

During the audit all expenditures tested were not certified by the Clerk/Treasurer prior to incurring the obligation. It was also found that neither of the two exceptions above was utilized for the items found to be in non-compliance. The Village should certify the availability of funds prior to incurring the obligation for expenditures. The Village should also implement the use of Then and Now certificates and Blanket Certificates as further permitted by Ohio Rev. Code Section 5705.41.

Reportable Condition

FINDING NUMBER 2003-002

The Village was not covered by general liability insurance during 2002 and prior to September 2003. Not maintaining liability insurance could increase the Village's financial exposure to lawsuits or other legal actions which may arise.

The Village has since obtained liability insurance.

VILLAGE OF CONGRESS
WAYNE COUNTY

GENERAL COMMENTS
DECEMBER 31, 2003 AND 2002

This report, including the citations and recommendations, was reviewed with and acknowledged by the following officials on September 21, 2004:

Marian O'Bryon	Clerk/Treasurer
Jay Henry	Mayor
Neal Fisher	Council President
Jane Henry	Council Member
Becky Meadows	Council Member
Doris Ratliff	Council Member
Terry Wightman	Council Member
Mike Buytendyk	Village Solicitor

These officials were informed that they had five working days from the date of the post audit conference to respond to, or contest, in writing, the report contents. No such response was received.

Village personnel were cooperative and available for questions and assistance during regular working hours.



**Auditor of State
Betty Montgomery**

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VILLAGE OF CONGRESS

WAYNE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 18, 2004**