



**VILLAGE OF NELLIE  
COSHOCKTON 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 NELLIE  
COSHOCKTON COUNTY

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STATE OF OHIO  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Nellie  
Coshocton County  
117 Main Street  
Warsaw, Ohio 43844

To the Village Council:

We have audited the accompanying financial statements of the Village of Nellie, Coshocton 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 audits.

We conducted our audits 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 audits 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 audits provide a reasonable basis for our opinion.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village as of December 31, 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 August 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 audits.

This report is intended solely for the information and use of the 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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

**Jim Petro**  
Auditor of State

August 2, 2002

**VILLAGE OF NELLIE  
COCHOCTON 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>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$3,690	\$0	\$3,690
Intergovernmental Receipts	20,501	2,897	23,398
Earnings on Investments	134	179	313
	<u>24,325</u>	<u>3,076</u>	<u>27,401</u>
<b>Cash Disbursements:</b>			
Current:			
Public Health Services	189		189
Basic Utility Services	6,254	851	7,105
General Government	8,141	12,039	20,180
	<u>14,584</u>	<u>12,890</u>	<u>27,474</u>
Total Cash Disbursements			
	<u>14,584</u>	<u>12,890</u>	<u>27,474</u>
Total Receipts Over/(Under) Disbursements	<u>9,741</u>	<u>(9,814)</u>	<u>(73)</u>
<b>Other Financing Receipts and (Disbursements):</b>			
Transfers-In		10,388	10,388
Transfers-Out	(10,388)		(10,388)
	<u>(10,388)</u>	<u>10,388</u>	<u>0</u>
Total Other Financing Receipts/(Disbursements)			
	<u>(10,388)</u>	<u>10,388</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(647)	574	(73)
Fund Cash Balances, January 1	11,418	17,326	28,744
<b>Fund Cash Balances, December 31</b>	<u><b>\$10,771</b></u>	<u><b>\$17,900</b></u>	<u><b>\$28,671</b></u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**VILLAGE OF NELLIE  
COCHOCTON 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>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$3,358	\$0	\$3,358
Intergovernmental Receipts	8,596	3,306	11,902
Earnings on Investments	156	351	507
	<u>12,110</u>	<u>3,657</u>	<u>15,767</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	332		332
Public Health Services	85		85
Basic Utility Services	5,610	851	6,461
Transportation		18,042	18,042
General Government	8,116		8,116
	<u>14,143</u>	<u>18,893</u>	<u>33,036</u>
Total Cash Disbursements	<u>14,143</u>	<u>18,893</u>	<u>33,036</u>
Total Receipts (Under) Disbursements	<u>(2,033)</u>	<u>(15,236)</u>	<u>(17,269)</u>
<b>Other Financing (Disbursements):</b>			
Transfers-Out	<u>(1,000)</u>	<u>0</u>	<u>(1,000)</u>
Excess of Cash Receipts (Under) Cash Disbursements and Other Financing Disbursements	(3,033)	(15,236)	(18,269)
Fund Cash Balances, January 1	<u>14,451</u>	<u>32,562</u>	<u>47,013</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$11,418</u></b>	<b><u>\$17,326</u></b>	<b><u>\$28,744</u></b>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**VILLAGE OF NELLIE  
COCHOCTON COUNTY**

**STATEMENTS OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN  
FUND CASH BALANCES - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2001 AND 2000**

	Enterprise	
	2001	2000
<b>Operating Cash Receipts:</b>		
Charges for Services	\$2,120	\$1,449
<b>Operating Cash Disbursements:</b>		
Contractual Services	614	614
Supplies and Materials	34	2,871
Capital Outlay	427	427
Total Operating Cash Disbursements	648	3,912
Operating Income/(Loss)	1,472	(2,463)
Transfers-In	0	1,000
Net Receipts Over/(Under) Disbursements	1,472	(1,463)
Fund Cash Balances, January 1	(190)	1,273
<b>Fund Cash Balances, December 31</b>	<b>\$1,282</b>	<b>(\$190)</b>
Reserve for Encumbrances, December 31	\$0	\$0

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

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**VILLAGE OF NELLIE  
COSHOCTON 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 Nellie, Coshocton 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 street construction maintenance and repair.

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**

The Village maintains all cash in an interest bearing checking account.

**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 Funds**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village has the following significant Special Revenue Fund:

*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 NELLIE  
COSHOCKTON COUNTY**

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

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

**D. Fund Accounting (Continued)**

**3. Enterprise Fund**

This fund accounts 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 has the following significant Enterprise Fund:

*Community Center Fund* - This fund receives monies for the rental of the Village's Community Building.

**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, and appropriations may not exceed estimated resources. The Council must annually approve the appropriation measure and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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. 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 canceled, and reappropriated in the subsequent year. 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 (capital outlay) disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**VILLAGE OF NELLIE  
COSHOCKTON COUNTY**

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

**2. EQUITY IN POOLED CASH**

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

	2001	2000
Demand deposits	\$29,953	\$28,554

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

**3. BUDGETARY ACTIVITY**

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

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$12,450	\$24,325	\$11,875
Special Revenue	6,500	13,464	6,964
Enterprise		2,120	2,120
Total	\$18,950	\$39,909	\$20,959

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$23,870	\$24,972	(\$1,102)
Special Revenue	6,400	12,890	(6,490)
Enterprise	3,150	648	2,502
Total	\$33,420	\$38,510	(\$5,090)

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$0	\$12,110	\$12,110
Special Revenue	0	3,657	3,657
Enterprise	0	2,449	2,449
Total	\$0	\$18,216	\$18,216

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$15,143	(\$15,143)
Special Revenue	0	18,893	(18,893)
Enterprise	0	3,912	(3,912)
Total	\$0	\$37,948	(\$37,948)

**VILLAGE OF NELLIE  
COSHOCOTON COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

Contrary to 5705.41(D) Ohio Rev. Code, the Village did not always certify the availability of funds prior to the obligation of expenditures.

Contrary to 5705.41(B) Ohio Rev. Code, during 2001, the Village had fund level expenditures which exceeded appropriations within the Special Revenue Street Construction Maintenance and Repair Fund and the General Fund by \$7,409 and \$1,102, respectively.

Contrary to 5705.39 Ohio Rev. Code, during 2001, the Village had total appropriations which exceeded total estimated resources in the Enterprise Fund by \$3,150. During 2000, the Village did not file an official amended certificate of estimated resources or a detailed annual appropriations resolution.

Contrary to 5705.38 Ohio Rev. Code, during 2000, the Village did not adopt a permanent appropriation measure.

Contrary to 5705.36 Ohio Rev. Code, during 2000, the Village did not file its certificate of available revenue with the County Auditor.

**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.

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. RISK MANAGEMENT**

**Commercial Insurance**

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability

The Village is uninsured for the following risks:

- Errors and omissions

**VILLAGE OF NELLIE  
COSHOCOTON COUNTY**

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

**6. RELATED PARTY TRANSACTIONS**

A Village Council member's son had a contract with the Village for refuse hauling during 2001 and 2000. The Village paid \$5,956 and \$6,000 in 2001 and 2000, respectively, for these services.

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

Village of Nellie  
Coshocton County  
117 Main Street  
Warsaw, Ohio 43844

To the Village Council:

We have audited the accompanying financial statements of the Village of Nellie, Coshocton County, Ohio, (the Village) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated August 2, 2002. We conducted our audits 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 audits 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 2001-31016-001 through 2001-31016-005.

We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated August 2, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audits, 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. The reportable condition is described in the accompanying Schedule of Findings as item 2001-31016-006.

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 consider the reportable condition described above as item 2001-31016-006 to be 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 August 2, 2002.

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.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

August 2, 2002

VILLAGE OF NELLIE  
COSHOCKTON COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000

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

NONCOMPLIANCE CITATIONS

FINDING NUMBER 2001-31016-001

**Ohio Rev. Code Section 5705.41(D)** requires that no subdivision or taxing unit make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required 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 encumbrance. This certificate need be signed only by the subdivision's fiscal officer. 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 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, 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.
- B. If the amount involved is less than \$1,000, the Clerk/Treasurer may authorize payment through a Then and Now Certificate without affirmation of Village Council, if such expenditure is otherwise valid.

During 2001 and 2000, 50% and 57% respectively, of the 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 were utilized for the items found to be in non-compliance. The Village should certify the availability of funds prior to incurring any obligations. In addition, the Village should inform all Village employees of the requirements of Ohio Rev. Code Section 5705.41(D). 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.

FINDING NUMBER 2001-31016-002

**Ohio Rev. Code Section 5705.41(B)** requires that no subdivision or taxing unit is to expend money unless it has been appropriated.

At December 31, 2001, expenditures plus outstanding encumbrances exceeded appropriations within the following funds:

2001

General Fund	\$1,102
Special Revenue Street Construction Maintenance and Repair Fund	7,409

The Village should frequently monitor expenditures against appropriations in order to avoid overspending.

**NONCOMPLIANCE CITATIONS (Continued)**

**FINDING NUMBER 2001-31016-002 (Continued)**

In 2000, Village Council did not adopt an annual appropriation resolution. The Village therefore expended money which was not lawfully appropriated. The Village should file annual appropriation resolution to avoid overspending appropriations.

A similar matter was reported in the management letter of our audit of the 1999 and 1998 financial statements.

**FINDING NUMBER 2001-31016-003**

**Ohio Rev. Code Section 5705.39** requires that total appropriations from each fund not exceed total estimated fund resources from each fund. This section also requires the Village to obtain a County Auditor's certificate that total appropriations from each fund do not exceed the total official estimate or amended official estimate when amending estimated resources.

During 2001, total appropriations exceeded total estimated resources at year end as follows:

<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
Enterprise Fund	\$0	\$3,150	\$3,150

During 2000, the Village did not obtain a certificate from the County Auditor that appropriations from each fund did not exceed the total Amended Official Estimate of Resources. The certificate was not obtained because the Village did not file an official amended certificate of estimated resources or an annual appropriation resolution.

This matter was reported in the management letter of our audit of the 1999 and 1998 financial statements.

**FINDING NUMBER 2001-31016-004**

**Ohio Rev. Code Section 5705.36** requires that on or about the first day of each fiscal year, the fiscal officers of subdivisions and other taxing units certify to the County Auditor the total amount from all sources which is available for expenditure from each fund in the tax budget along with any balances that existed at the end of the preceding year. By not certifying year-end balances to the County Auditor, and subsequently obtaining an amended Certificate of Estimated Resources, the Village could base appropriations on inaccurate/outdated estimates of available resources which could result in negative fund balances.

The Village did not file its certificate of available revenue for 2000 with the County Auditor. The Village should file its certificate of available revenue with the County Auditor on or about the first day of each fiscal year.

**NONCOMPLIANCE CITATIONS** (Continued)

**FINDING NUMBER 2001-31016-005**

**Ohio Rev. Code Section 5705.38** requires that on or about the first day of each fiscal year, an appropriation measure be passed. The village may pass a temporary appropriation measure to meet their ordinary expenses until April 1, at which time a permanent appropriation measure must be passed.

The Village did not adopt a permanent appropriation measure for fiscal year 2000. The Village's minute record documented approval of the total Village appropriations in the amount of \$53,620 on January 11, 2000 via Resolution 2-00. However, Resolution 2-00 detailing the specific legal level of appropriations adopted by Village Council could not be located nor was it filed with the County Auditor. As a result, expenditures made during those years were not legally expended. The Village should adopt a permanent appropriation measure by the required date each year.

**MATERIAL WEAKNESS**

**FINDING NUMBER 2001-31016-006**

The Clerk/Treasurer did not deposit monies in the designated depository for the period from November 15, 2001 through March 7, 2002; thus, the funds were deposited as long as four months after their initial receipt. Delaying deposits until March 7, 2002 caused that deposit to be \$3,209.97. Delays of this nature could cause Village daily receipts to be lost or misplaced without being detected in a timely manner.

The Village should properly safeguard receipts relative to depositing requirements and procedures. The Village should adopt and implement a policy that requires that monies be deposited on the next business day if the amount of daily receipts exceed \$1,000. If daily receipts do not exceed \$1,000 and the receipts can be safeguarded, the Village may adopt a policy permitting their officials who receive money to hold them past the next business day, but the deposit must be made no later than 3 business days after receiving them.

**VILLAGE OF NELLIE  
COSHOCTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 1999 AND 1998**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
1999-31016-001	<b>Ohio Revised Code Section 5705.41(D)</b> , The Clerk/Treasurer did not always certify the availability of funds prior to incurring the obligation.	No	Not Corrected



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**VILLAGE OF NELLIE**  
**COSHOCTON 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  
SEPTEMBER 24, 2002**