



**Auditor of State
Betty Montgomery**

VILLAGE OF MOWRYSTOWN
HIGHLAND COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report.....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2002.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2001.....	4
Notes to the Financial Statements.....	5
Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	11
Schedule of Findings.....	13
Schedule of Prior Audit Findings.....	17

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Village of Mowrystown
Highland County
P.O. Box 57
Mowrystown, Ohio 45155

To the Village Council:

We have audited the accompanying financial statements of the Village of Mowrystown, Highland County, Ohio (the Village), as of and for the years ended December 31, 2002 and 2001. 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 and reserve for encumbrances of the Village as of December 31, 2002 and 2001, 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 September 5, 2003 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 Section 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

September 5, 2003

**VILLAGE OF MOWRYSTOWN
HIGHLAND COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:				
Property Tax and Other Local Taxes	\$5,079	\$22,875	\$0	\$27,954
Intergovernmental Receipts	42,167	17,689		59,856
Charges for Services		11,500		11,500
Fines, Licenses, and Permits	1,483			1,483
Miscellaneous	401	128		529
	<u>49,130</u>	<u>52,192</u>	<u>0</u>	<u>101,322</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	21,469	28,030		49,499
Public Health Services	508			508
Leisure Time Activities	4,195			4,195
Transportation		2,792		2,792
General Government	20,122			20,122
Debt Service:				
Principal Payments		6,700		6,700
Interest Payments		1,060		1,060
	<u>46,294</u>	<u>38,582</u>	<u>0</u>	<u>84,876</u>
Total Receipts Over Disbursements	2,836	13,610	0	16,446
Fund Cash Balances, January 1	9,746	14,350	1,500	25,596
Fund Cash Balances, December 31	<u>\$12,582</u>	<u>\$27,960</u>	<u>\$1,500</u>	<u>\$42,042</u>
Reserves for Encumbrances, December 31	<u>\$7,100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,100</u>

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

**VILLAGE OF MOWRYSTOWN
HIGHLAND COUNTY**

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

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:				
Property Tax and Other Local Taxes	\$4,870	\$21,854		\$26,724
Intergovernmental Receipts	44,320	23,787		68,107
Charges for Services		13,000		13,000
Fines, Licenses, and Permits	1,703			1,703
Miscellaneous	2,442	1,486		3,928
	<u>53,335</u>	<u>60,127</u>	<u>0</u>	<u>113,462</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	21,317	56,278		77,595
Public Health Services	503			503
Leisure Time Activities	3,529			3,529
Transportation		9,316		9,316
General Government	28,391			28,391
Debt Service:				
Principal Payments		6,400		6,400
Interest Payments		1,380		1,380
Capital Outlay			8,500	8,500
	<u>53,740</u>	<u>73,374</u>	<u>8,500</u>	<u>135,614</u>
Total Receipts (Under) Disbursements	<u>(405)</u>	<u>(13,247)</u>	<u>(8,500)</u>	<u>(22,152)</u>
Other Financing Receipts:				
Proceeds of Loan	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Receipts	(405)	(13,247)	1,500	(12,152)
Fund Cash Balances, January 1	<u>10,151</u>	<u>27,597</u>	<u>0</u>	<u>37,748</u>
Fund Cash Balances, December 31	<u><u>\$9,746</u></u>	<u><u>\$14,350</u></u>	<u><u>\$1,500</u></u>	<u><u>\$25,596</u></u>

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

**VILLAGE OF MOWRYSTOWN
HIGHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Mowrystown, Highland County, Ohio (the Village), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides park operations, police services, and fire protection.

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

B. Basis of Accounting

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

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

C. Cash and Deposits

The Village deposits all available funds in a non interest-bearing checking account with a commercial bank.

D. Fund Accounting

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

1. General Fund

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

2. Special Revenue 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 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.

State Highway Fund -This fund receives gasoline tax and motor vehicle license tax money for maintaining and repairing state highways within the Village.

**VILLAGE OF MOWRYSTOWN
HIGHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Street Light Levy Fund – This fund receives tax monies to pay for special street lighting for the Village.

Fire Levy Fund – This fund receives tax monies and charges for services for providing fire protection to the Village and other contracted governmental entities.

Police Levy Fund – This fund receives tax monies to provide police protection for the Village.

Permissive Motor Vehicle License Tax Fund – This fund receives proceeds from taxes levied on all motor vehicle license sold in the Village for street maintenance and repairs.

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:

Village Capital Improvement Fund - This fund is being used to account for the monies received from the Ohio Water Development Authority to determine feasibility of the Village installing a sewage system.

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 Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. At year end there were no material encumbrances outstanding. The Village did not encumber all commitments required by Ohio law.

A summary of 2002 and 2001 budgetary activity appears in Note 3.

**VILLAGE OF MOWRYSTOWN
HIGHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Property, Plant and Equipment

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

2. EQUITY IN POOLED CASH AND DEPOSITS

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

	2002	2001
Demand deposits	\$42,042	\$25,596

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$41,600	\$49,130	\$7,530
Special Revenue	47,619	52,192	4,573
Total	\$89,219	\$101,322	\$12,103

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$51,432	\$53,394	(\$1,962)
Special Revenue	61,881	38,582	23,299
Total	\$113,313	\$91,976	\$21,337

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$41,860	\$53,335	\$11,475
Special Revenue	47,519	60,127	12,608
Capital Projects	0	10,000	10,000
Total	\$89,379	\$123,462	\$34,083

**VILLAGE OF MOWRYSTOWN
HIGHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$52,935	\$53,740	(\$805)
Special Revenue	74,354	73,374	980
Capital Projects	0	8,500	(8,500)
Total	\$127,289	\$135,614	(\$8,325)

Contrary to Ohio law, Capital Projects Funds expenditures during 2001 exceeded the appropriation authority. Also contrary to Ohio law, the Village did not obtain prior certification of the fiscal officer for all purchases.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

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

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, 2002 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$ 20,000	0%
General Obligation Bonds (FHA)	14,000	5%
Total	\$ 34,000	

The Ohio Water Development Authority (OWDA) loan relates to a feasibility study for a new wastewater treatment system. The OWDA has approved a \$25,000 loan to the Village for this project. The loan will be repaid in annual installments of \$2,500 over 10 years, beginning in 2003. The loan is collateralized by the Village's taxing authority.

The General Obligation Bonds (FHA) relates to fire truck bonds issued in 1997 for the purchase of a fire truck. The bonds are being repaid from the Fire Levy Fund in annual installments over a period of seven years.

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

**VILLAGE OF MOWRYSTOWN
HIGHLAND COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

5. DEBT (Continued)

<u>Year ending December 31:</u>	<u>OWDA Loan</u>	<u>General Obligation Bonds</u>
2003	\$2,500	\$7,825
2004	2,500	7,770
2005	2,500	-
Subsequent	17,500	-
	<u>\$25,000</u>	<u>\$15,595</u>

6. RETIREMENT SYSTEMS

The Village's officials contribute to Social Security. Contribution rates for 2002 and 2001 were 6.2% for employee and employer.

The Village's law enforcement officers belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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. 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, 2002.

7. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions

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**Auditor of State
Betty Montgomery**

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

Village of Mowrystown
Highland County
P.O. Box 57
Mowrystown, Ohio 45155

To the Village Council:

We have audited the accompanying financial statements of the Village of Mowrystown, Highland County, Ohio (the Village), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated September 5, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2002-001 through 2002-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated September 5, 2003.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Village's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2002-002 through 2002-004.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we considered items 2002-003 and 2002-004 to be material weaknesses.

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 September 5, 2003.

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.



Betty Montgomery
Auditor of State

September 5, 2003

**VILLAGE OF MOWRYSTOWN
HIGHLAND COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2002-001

Noncompliance Citation

Ohio Rev. Code, Section 5705.36, provides that an increased amended certificate must be obtained from the budget commission if the legislative authority intends to appropriate and expend excess revenue. Ohio Rev. Code, Section 5705.41(B), provides that no subdivision or taxing unit is to expend money unless it has been appropriated. Expenditures exceeded the appropriations in the following funds:

<u>Fund</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
<u>2002-</u> General Fund	\$51,432	\$53,394	\$(1,962)
<u>2001-</u> General	52,935	53,740	(805)
Fire Levy	30,102	40,662	(10,560)
Village Capital Improvement	0	8,500	(8,500)

Actual receipts were sufficient in the General Fund, in both years, and in the Village Capital Improvement Fund that amended certificates could have been obtained and appropriations increased to cover all expenditures. However, without sufficient appropriations, the Clerk should not certify the availability of funds and should deny payment requests exceeding appropriations. The Clerk may request Council to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.

FINDING NUMBER 2002-002

Noncompliance Citation/Reportable Condition

Ohio Rev. Code, Section 5705.41(D), provides that a subdivision or taxing unit shall not make any contract or order involving the disbursement of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment.

This Section also provides two exceptions to the above requirements:

- A. Then and Now Certificate – This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that the fiscal officer is completing the certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance.

**FINDING NUMBER 2002-002
(Continued)**

- B. Amounts of less than \$1,000 (\$3,000 effective 4/7/03) may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the 'then and now' certificate provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

Of the expenditures tested, 45% did not contain either the prior certification or then and now certification of the fiscal officer.

The Clerk's certification is not only required by Ohio law, but is also a key control in the disbursement process. Without proper certification of funds, disbursements could be made without adequate current resources being available, or disbursements could be made in excess of authorized appropriations. Prior certification should be obtained for all disbursements. In instances when prior certifications are not practical, 'then and now' certifications should be made.

FINDING NUMBER 2002-003

Noncompliance Citation /Material Weakness

Ohio Administrative Code, Section 117-2-02(A), requires the Village to maintain an accounting system and accounting record sufficient to identify, assemble, analyze, classify, record and report its transactions. We noted the following deficiencies in the accounting system and accounting records.

The cash journal did not contain monthly totals in the cash column, year to date totals in any of the columns, receipt or appropriation codes for transactions, or the corresponding purchase order number for expenditures. The receipts recorded in the receipts ledger did not agree with the cash journal receipts. The receipts ledger was not maintained in account code order, the account code was not written on most of the pages, estimated receipts were not entered, and declining balances were not maintained. The expenditures recorded in the appropriation ledger did not agree with the cash journal receipts. The appropriation ledger was not maintained in account code order, the account code was not written on several of the accounts, and purchase order numbers and amounts were not recorded. Failure to properly maintain and balance the accounting records makes it difficult for management to properly monitor activities and make informed decisions. Failure to properly maintain and balance the accounting records also makes it very difficult to complete the annual financial report, which should also be used for decision making. We recommend that the ledgers contain all of the necessary information concerning the account code and individual transactions, monthly and year to date totals, and be maintained in account code order. We also recommend that someone be appointed by Council to review the accounting records on a monthly basis to assure that all transactions from the cash journal are properly recorded in the receipts and appropriation ledgers.

FINDING NUMBER 2002-004

Material Weakness

The Clerk did not present the 2001 annual financial report for audit. The 2002 annual financial report presented for audit was not complete. The Combining Statements, the Comparison of Budgeted and Actual Receipts, the Comparison of Cash Disbursements and Encumbrances with Expenditure Authority, and the Schedule of Indebtedness were not completed on the 2002 annual financial report. We compiled the Village's accompanying financial statements for FY 2001 and 2002 from the Village's cashbook, receipts ledger, and appropriation ledger.

Proper care should be given to the preparation and completion of the annual financial reports. It is important that these annual financial reports fairly and accurately present the Village's financial activity since these reports may be used by management or others to make decisions concerning operations of the Village.

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**VILLAGE OF MOWRYSTOWN
HIGHLAND COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR END DECEMBER 31, 2002**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2000-30436-001	Appropriations exceeded total estimated revenue in some funds.	Yes	
2000-30436-002	Special revenue fund not established for CDBG monies paid directly to the contractor by the County on behalf of the Village.	n/a – no CDBG funds this audit period	
2000-30436-003	Expenditures exceeded appropriations	No	Not corrected – Repeated as 2002-001
2000-30436-004	Prior certification no obtained for purchase commitments	No	Not corrected – Repeated as 2002-002
2000-30436-005	Cash journal and receipts and appropriation ledgers not properly maintained	No	Not corrected – Repeated as 2002-003



**Auditor of State
Betty Montgomery**

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VILLAGE OF MOWRYSTOWN

HIGHLAND 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
OCTOBER 7, 2003**