



***TUPPERS PLAINS REGIONAL SEWER DISTRICT
MEIGS COUNTY***

Regular Audit

For the Years Ended December 31, 2009 and 2008

J.L. UHRIG
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS





Mary Taylor, CPA

Auditor of State

Board of Trustees
Tuppers Plains Regional Sewer District
49460 State Route 681 West
P.O. Box 175
Tuppers Plains, OH 45783

We have reviewed the *Independent Accountant's Report* of the Tuppers Plains Regional Sewer District, Meigs County, prepared by J. L. Uhrig and Associates, Inc., for the audit period January 1, 2008 through December 31, 2009. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountant's Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountant's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits

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 Tuppers Plains Regional Sewer District is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

October 4, 2010

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TUPPERS PLAINS REGIONAL SEWER DISTRICT
MEIGS COUNTY
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For the Years Ended December 31, 2009 and 2008

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Independent Accountant's Report

Board of Trustees
Tuppers Plains Regional Sewer District
Meigs County
49460 State Route 681 West
P.O. Box 175
Tuppers Plains, OH 45783

We have audited the accompanying financial statement of the Tuppers Plains Regional Sewer District, Meigs County (the District) as of and for the years ended December 31, 2009 and 2008. This financial statement is the responsibility of the Sewer District's management. Our responsibility is to express an opinion on this financial statement 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 of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 described more fully in Note 1, the Sewer District prepares its financial statement on the basis of accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statement of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Sewer District to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2009 and 2008. Instead of the accompanying financial statement presented for 2009 and 2008, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2009 and 2008. While the Sewer District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statement does not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Sewer District has elected not to reformat its statement. Since this Sewer District does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statement referred to above for the years ended December 31, 2009 and 2008 does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Sewer District as of December 31, 2009 and 2008, or its changes in financial position for the years then ended.

Board of Trustees
Tuppers Plains Regional Sewer District, Meigs County
Independent Accountant's Report

Also, in our opinion, the financial statement referred to in the first paragraph above do present fairly, in all material respects, the combined fund cash balances of the Sewer District, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the year then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Sewer District to include Management's Discussion and Analysis for the years ended December 31, 2009 and 2008. The Sewer District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statement.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 16, 2010 on our consideration of the Sewer District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. While we do not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. 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 when considering the results of our audit.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

July 16, 2010

**TUPPERS PLAINS REGIONAL SEWER DISTRICT
MEIGS COUNTY
Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances
Enterprise Funds
For the Years Ended December 31, 2009 and 2008**

| | <u>2009</u> | <u>2008</u> |
|--|------------------------|------------------------|
| Operating Cash Receipts: | | |
| Charges for Services | \$175,987 | \$150,158 |
| Miscellaneous | 8,116 | 28 |
| | <hr/> | <hr/> |
| Total Operating Cash Receipts | 184,103 | 150,186 |
| Operating Cash Disbursements: | | |
| Personal Services | 37,390 | 34,120 |
| Utilities | 15,907 | 13,961 |
| Repairs and Maintenance | 21,787 | 41,885 |
| Office Supplies and Materials | 1,682 | 1,215 |
| Insurance | 5,605 | 4,847 |
| Miscellaneous | 7,144 | 18,628 |
| Capital Outlay | 57,252 | 0 |
| | <hr/> | <hr/> |
| Total Operating Cash Disbursements | 146,767 | 114,656 |
| Operating Income/ (Loss) | <hr/> 37,336 | <hr/> 35,530 |
| Non-Operating Cash Receipts: | | |
| Intergovernmental Revenues | 57,252 | 0 |
| Interest | 7,368 | 9,499 |
| | <hr/> | <hr/> |
| Total Non-Operating Cash Receipts | 64,620 | 9,499 |
| Non-Operating Cash Disbursements: | | |
| Debt Service | <hr/> 54,800 | <hr/> 54,836 |
| Total Non-Operating Cash Disbursements | <hr/> 54,800 | <hr/> 54,836 |
| Net Receipts Over/(Under) Disbursements | 47,156 | (9,807) |
| Cash Balances, January 1, | <hr/> 227,463 | <hr/> 237,270 |
| Cash Balances, December 31 | <hr/> <u>\$274,619</u> | <hr/> <u>\$227,463</u> |

TUPPERS PLAINS REGIONAL SEWER DISTRICT
MEIGS COUNTY
Notes to the Financial Statement
December 31, 2009 and 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of the Entity

The Tupperts Plains Regional Sewer District, Meigs County (the Sewer District), 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 Sewer District is directed by an appointed five-member Board of Trustees. The Sewer District provides sewer services to residents of the Sewer District.

The Sewer District's management believes this financial statement presents all activities for which the Sewer District is financially accountable.

Basis of Accounting

This financial statement follows 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.

This statement includes adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

Cash and Investments

Certificates of deposit are valued at cost.

Fund Accounting

The Sewer District uses fund accounting to segregate cash and investments that are restricted as to use. The Sewer District classifies its funds into the Enterprise Fund Type.

Enterprise 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 Sewer District has the following Enterprise Funds:

Sewer Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

Bond Payment Fund - This fund receives charges for services from residents to accumulate resources for the payment of bond indebtedness.

Bond Reserve Fund - This fund receives charges for services from residents to accumulate the required minimum reserve related to bond indebtedness.

OPWC Fund - This fund receives charges for services from residents to accumulate resources for the payment of note indebtedness.

TUPPERS PLAINS REGIONAL SEWER DISTRICT
MEIGS COUNTY
Notes to the Financial Statement
December 31, 2009 and 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Budgetary Process

The Ohio Revised Code requires the Sewer District to adopt an annual budget.

Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, and object level of controls and appropriations may not exceed estimated resources. Appropriation Authority includes current year appropriations plus encumbrances carried over from the prior year (if any). The Board of Trustees must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

Estimated Resources

Estimated resources include estimates of cash to be received (budget receipts) plus cash as of January 1.

Encumbrances

The Ohio Revised Code requires the Sewer District to reserve (encumber) appropriations when commitments are made. Contrary to Ohio Law, the Sewer District did not use the encumbrance method of accounting.

A summary of 2009 and 2008 budgetary activity appears in Note 3.

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 statement.

NOTE 2 - EQUITY IN POOLED CASH AND INVESTMENTS

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

| | 2009 | 2008 |
|-------------------------|-----------|-----------|
| Demand Deposits | \$107,637 | \$60,481 |
| Certificates of Deposit | 166,982 | 166,982 |
| Total Deposits | \$274,619 | \$227,463 |

Deposits: Deposits are either insured by the Federal Deposit Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Sewer District.

TUPPERS PLAINS REGIONAL SEWER DISTRICT
MEIGS COUNTY
Notes to the Financial Statement
December 31, 2009 and 2008

NOTE 3 - BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

| Budgeted vs. Actual Receipts | | |
|------------------------------|-----------|------------|
| Fund Type | 2009 | 2008 |
| Budgeted Receipts | \$172,688 | \$179,131 |
| Actual Receipts | 248,723 | 159,685 |
| Variance | \$76,035 | (\$19,446) |

| Budgeted vs. Actual Budgetary Basis Disbursements | | |
|---|------------|-----------|
| Fund Type | 2009 | 2008 |
| Appropriation Authority | \$172,688 | \$179,131 |
| Budgetary Expenditures | 201,567 | 169,492 |
| Variance | (\$28,879) | \$9,639 |

NOTE 4 - DEBT

Debt outstanding at December 31, 2009 was as follows:

| | Interest Rate | Principal Outstanding 12-31-08 | Additions | Deletions | Principal Outstanding 12-31-09 |
|---|------------------|--------------------------------------|-----------|-----------|--------------------------------------|
| Rural Development Water Resource Revenue Bonds | 4.50% | \$758,900 | \$0 | \$12,400 | \$746,500 |
| Ohio Public Works Commission Note | 0.00% | 86,625 | 0 | 8,250 | 78,375 |
| Total | | \$845,525 | \$0 | \$20,650 | \$824,875 |

The Rural Development Water Resource Revenue Bonds were issued on November 16, 1998 in the amount of \$841,000. The bonds are secured solely by Sewer District revenue and are not a general obligation of the Sewer District or the County.

The Ohio Public Works Commission Note was entered into by the Sewer District in 1996. This unsecured note was non-interest bearing. The approved loan amount was \$165,000 and was fully drawn-down during 1999. Semiannual principal payments of \$4,125 are due on January 1, and July 1 of each year.

TUPPERS PLAINS REGIONAL SEWER DISTRICT
MEIGS COUNTY
Notes to the Financial Statement
December 31, 2009 and 2008

NOTE 4 - DEBT - Continued

During 2009, the Sewer District was approved to participate in the Water Pollution Control Loan Fund through the Ohio Water Development Authority (OWDA), in the amount of \$210,962. Of this amount, \$158,221 is a grant and \$52,741 is a loan to be repaid to the OWDA. As of December 31, 2009, no draws had been made against this loan. This unsecured note is non-interest bearing and will be repaid over 20 years with semiannual principal payments of \$1,318.

As required by the Rural Water Resource Revenue Bond covenant, the Sewer District has established and funded a bond reserve fund. The balance in the fund at December 31, 2009 is \$46,666.

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

| Year Ending December 31: | Water Resource Revenue Bonds | Ohio Public Works Commission Note |
|--------------------------|---------------------------------------|--|
| 2010 | \$46,593 | \$8,250 |
| 2011 | 46,607 | 8,250 |
| 2012 | 46,596 | 8,250 |
| 2013 | 46,556 | 8,250 |
| 2014 | 46,591 | 8,250 |
| 2015 - 2019 | 232,942 | 37,125 |
| 2020 - 2024 | 233,022 | 0 |
| 2025 - 2029 | 232,932 | 0 |
| 2030 - 2034 | 232,943 | 0 |
| 2035 - 2038 | 186,424 | 0 |
| Total Debt Payments | 1,351,206 | 78,375 |
| Less: Interest | 604,706 | 0 |
| Total Principal | <u>\$746,500</u> | <u>\$78,375</u> |

NOTE 5 - RISK MANAGEMENT

The Sewer District has obtained commercial insurance for the following risks:

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

TUPPERS PLAINS REGIONAL SEWER DISTRICT
MEIGS COUNTY
Notes to the Financial Statement
December 31, 2009 and 2008

NOTE 6 - CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. 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.

NOTE 7 - RETIREMENT SYSTEM

The Sewer District participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings.

The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-6705 or (800) 222-7377.

For the year ended December 31, 2009, the members of all three plans were required to contribute 10.0 percent of their annual covered salaries. The Sewer District's contribution rate for pension benefits for 2009 was 14.0 percent. The Ohio Revised Code provides statutory authority for member and employer contributions.

The Sewer District's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2009, 2008, and 2007 were \$6,787, \$7,355 and \$6,480, respectively. The full amount has been contributed for 2009, 2008, and 2007.

NOTE 8 - POSTEMPLOYMENT BENEFITS

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2009 local government employer contribution rate was 14.0 percent of covered payroll; 7.0 from January 1 through March 31, 2009 and 5.5 percent from April 1 through December 31, 2009 of covered payroll was the portion that was used to fund health care.

TUPPERS PLAINS REGIONAL SEWER DISTRICT
MEIGS COUNTY
Notes to the Financial Statement
December 31, 2009 and 2008

NOTE 8 - POSTEMPLOYMENT BENEFITS - Continued

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2008, include a rate of return on investments of 6.5 percent, an annual increase in active total payroll of 4.0 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll between 0.5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase between 0.5 percent and 3.0 percent annually for the next eight years and 4.0 percent annually after eight years.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants in the traditional and combined plans for December 31, 2009 and December 31, 2008 were 358,584 and 356,388 respectively. Actual employer contributions which were used to fund postemployment benefits for 2009 were \$3,030 and for 2008 were \$3,678. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2008, (the latest information available) were \$29.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$18.9 billion and \$10.7 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs.

**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Required by
Government Auditing Standards**

Board of Trustees
Tuppers Plains Regional Sewer District
Meigs County
49460 State Route 681 West
P.O. Box 175
Tuppers Plains, OH 45783

We have audited the accompanying financial statements of Tuppers Plains Regional Sewer District, Meigs County, Ohio (the District), as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated July 16, 2010, wherein we noted that the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 of America.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identified any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could directly and materially affect 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 or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2009-01.

Board of Trustees
Tuppers Plains Regional Sewer District, Meigs County
Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Required by
Government Auditing Standards

We also noted certain matters that we have reported to the management of the District in a separate letter dated July 16, 2010.

The District's written response to the finding identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of the Board of Trustees and management, and it is not intended to be and should not be used by anyone other than these specified parties.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

July 16, 2010

*TUPPERS PLAINS REGIONAL SEWER DISTRICT
MEIGS COUNTY
Schedule of Findings
For the Years Ended December 31, 2009 and 2008*

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

Finding Number 2009-01

Ohio Revised Code Section 5705.41(D) states no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer 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 appropriated fund free from any previous encumbrances.

The following exceptions to this basic requirement are provided by statute:

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 he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper of collection, to the credit of 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. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

If the amount involved is less than \$3,000 dollars, the Sewer District Treasurer may authorize payment through a Then and Now Certificate without affirmation of the Sewer District Board of Trustees, if such expenditure is otherwise valid.

The Sewer District did not encumber funds prior to expenditure. This could lead to obligations being entered into when there is not sufficient funds available to cover the transaction.

We recommend the Sewer District Secretary-Treasurer certify availability of funds prior to ordering goods or services.

Officials' Response

The Sewer District currently adopts a budget which is approved the by Board of Trustees and maintains a budget ledger, expense ledger, and cashbook. All invoices are presented to the Board of Trustees for approval of payment. At this time we do not feel that it would be cost effective or time efficient to produce purchase orders for each expenditure.

A new board has come in and taken over operations as of May 2010 and are now committed using "then and now" certificates for expenditures for expenses.

TUPPERS PLAINS REGIONAL SEWER DISTRICT
MEIGS COUNTY
Schedule of Prior Audit Findings
For the Years Ended December 31, 2009 and 2008

| Description | Status | Comments |
|---|------------------|--------------------------|
| <i>Government Auditing Standards:</i> | | |
| ORC 5705.41(D) - funds were not encumbered prior to a purchase commitment being made. | Not Corrected | Refer to finding 2009-01 |



Mary Taylor, CPA
Auditor of State

TUPPERS PLAINS REGIONAL SEWER DISTRICT

MEIGS 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 14, 2010**