



Dave Yost • Auditor of State



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Village of Plainfield
Coshocton County
P.O. Box 434
Plainfield, Ohio 43836

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Plainfield, Coshocton County, Ohio (the Village), for the years ended December 31, 2014 and 2013.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 117.11(A). Because our procedures were not designed to opine on the Village's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Village's financial statements, transactions or balances for the years ended December 31, 2014 or 2013.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

The Village received permissive license taxes as collected under Ohio Rev. Code § 4504.15 and Ohio Rev. Code § 4504.16. Ohio Rev. Code § 4504.02 requires this money to be used for paying all or part of the costs and expenses of municipal corporations in planning, constructing, reconstructing, improving, maintaining, and repairing highways, roads, and streets designated as necessary or conducive to the orderly and efficient flow of traffic within and through the county pursuant to Ohio Rev. Code § 4504.03.

The Village receipted \$96 and \$369 of these permissive license taxes into the General Fund in 2014 and 2013, respectively. However, these funds should have been paid into the restricted Permissive Motor Vehicle License Fund.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 4504.02 a Finding for Adjustment for public monies incorrectly receipted is hereby issued against the General Fund and in favor of the Permissive Motor Vehicle License Fund in the amount of \$465.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State
Columbus, Ohio

September 17, 2015

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VILLAGE OF PLAINFIELD

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
OCTOBER 6, 2015**