



**Auditor of State
Betty Montgomery**

VILLAGE OF ORWELL
ASHTABULA COUNTY

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**Auditor of State
Betty Montgomery**

REPORT OF INDEPENDENT ACCOUNTANTS

Village of Orwell
Ashtabula County
179 West Main Street
Orwell, Ohio 44076

To the Village Council:

We have audited the accompanying financial statements of the Village of Orwell, (the Village), Ashtabula County as of and for the year ended December 31, 2002. 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 reserves for encumbrances of the Village as of December 31, 2002, 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 October 8, 2004 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.

Village of Orwell
Ashtabula County
Report of Independent Accountants
Page 2

This report is intended solely for the information and use of the audit committee, 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

October 8, 2004

**VILLAGE OF ORWELL
ASHTABULA 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>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Property Tax and Other Local Taxes	\$54,331	\$75,450	\$3,726		\$133,507
Special Assessments				\$3,839	3,839
Intergovernmental Receipts	35,909	54,716			90,625
Charges for Services	33,181				33,181
Fines, Licenses, and Permits	6,857	719			7,576
Earnings on Investments	7,960	332			8,292
Miscellaneous	13,497	1,070			14,567
Total Cash Receipts	<u>151,735</u>	<u>132,287</u>	<u>3,726</u>	<u>3,839</u>	<u>291,587</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	325,703	84,168			409,871
Public Health Services	13,737				13,737
Leisure Time Activities	16,029				16,029
Community Environment	8,550				8,550
Basic Utility Services				112	112
Transportation	10,569	78,155			88,724
General Government	345,390		108		345,498
Capital Outlay	2,190			108,421	110,611
Total Cash Disbursements	<u>722,168</u>	<u>162,323</u>	<u>108</u>	<u>108,533</u>	<u>993,132</u>
Total Receipts Over/(Under) Disbursements	<u>(570,433)</u>	<u>(30,036)</u>	<u>3,618</u>	<u>(104,694)</u>	<u>(701,545)</u>
Other Financing Receipts and (Disbursements):					
Transfers-In	492,004	28,543	21,600	42,815	584,962
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(78,429)	(1,493)	25,218	(61,879)	(116,583)
Fund Cash Balances, January 1	<u>200,555</u>	<u>69,805</u>	<u>184,558</u>	<u>109,735</u>	<u>564,653</u>
Fund Cash Balances, December 31	<u>\$122,126</u>	<u>\$68,312</u>	<u>\$209,776</u>	<u>\$47,856</u>	<u>\$448,070</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$24,537</u>	<u>\$24,537</u>

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

**VILLAGE OF ORWELL
ASHTABULA COUNTY**

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

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$578,013		\$578,013
Miscellaneous	10,678		10,678
Total Operating Cash Receipts	<u>588,691</u>		<u>588,691</u>
Operating Cash Disbursements:			
Personal Services	173,987		173,987
Fringe Benefits	17		17
Contractual Services	113,171	36,466	149,637
Supplies and Materials	63,370		63,370
Capital Outlay	12,090		12,090
Total Operating Cash Disbursements	<u>362,635</u>	<u>36,466</u>	<u>399,101</u>
Operating Income/(Loss)	<u>226,056</u>	<u>(36,466)</u>	<u>189,590</u>
Non-Operating Cash Receipts:			
Property Tax and Other Local Taxes		599,828	599,828
Other Non-Operating Receipts	40,859		40,859
Total Non-Operating Cash Receipts	<u>40,859</u>	<u>599,828</u>	<u>640,687</u>
Non-Operating Cash Disbursements:			
Debt Service	193,175		193,175
Total Non-Operating Cash Disbursements	<u>193,175</u>		<u>193,175</u>
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	73,740	563,362	637,102
Transfers-In	30,000		30,000
Transfers-Out	(51,600)	(563,362)	(614,962)
Net Receipts Over/(Under) Disbursements	52,140		52,140
Fund Cash Balances, January 1	<u>173,768</u>		<u>173,768</u>
Fund Cash Balances, December 31	<u>\$225,908</u>	<u>\$0</u>	<u>\$225,908</u>

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

**VILLAGE OF ORWELL
ASHTABULA COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Orwell, Ashtabula 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 water and sewer utilities, park operations, and police. The Village appropriates general fund money to support a volunteer fire department.

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 Investments

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Repurchase Agreements are valued at cost.

D. Fund Accounting

The Village uses fund accounting to segregate cash and investments 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.

VILLAGE OF ORWELL
ASHTABULA COUNTY

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

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

2. **Special Revenue Funds (Continued)**

Street Levy Fund – This Fund receives real estate tax monies to maintain the street lights within the Village limits.

Fire Levy Fund – This Fund receives real estate tax monies to help maintain the fire department.

3. **Debt Service Fund**

These funds are used to accumulate resources for the payment of bonds and note indebtedness. The Village had the following significant debt service fund:

Sewer Bonded Debt Fund - This Fund receives assessments paid by citizens of the Village. Proceeds are used for sewer plant improvements.

4. **Capital Project Fund**

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:

Permanent Improvement Fund – This Fund receives local income tax monies used for various capital improvements in the Village.

5. **Enterprise Funds**

These 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 Village had the following significant Enterprise Funds:

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

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

6. **Agency Funds**

Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant agency fund:

Income Tax Fund – Receives proceeds from the Village local income tax and distributes these proceeds to the various funds according to the Village ordinance.

VILLAGE OF ORWELL
ASHTABULA COUNTY

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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.

A summary of 2002 budgetary activity appears in Note 3.

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.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Village's basis of accounting.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Village 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:

	<u>2002</u>
Demand deposits	\$140,775
Investments:	
Repurchase agreement	<u>533,203</u>
Total deposits and investments	<u><u>\$673,978</u></u>

**VILLAGE OF ORWELL
ASHTABULA COUNTY**

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

2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

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

Investments: The Village's financial institution transfers securities to the Village's agent to collateralize repurchase agreements. These securities are not in the Village's name.

3. BUDGETARY ACTIVITY

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

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$922,974	\$722,168	\$200,806
Special Revenue	227,680	162,323	65,357
Debt Service	203,206	108	203,098
Capital Projects	172,814	133,070	39,744
Enterprise	894,078	607,410	286,668
Fiduciary	600,000	599,828	172
Total	<u>\$3,020,752</u>	<u>\$2,224,907</u>	<u>\$795,845</u>

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$720,000	\$643,739	(\$76,261)
Special Revenue	166,500	160,830	(5,670)
Debt Service	22,000	25,326	3,326
Capital Projects	62,900	46,654	(16,246)
Enterprise	725,860	659,550	(66,310)
Fiduciary	600,000	599,828	(172)
Total	<u>\$2,297,260</u>	<u>\$2,135,927</u>	<u>(\$161,333)</u>

Ohio Revised Code § 5705.41 (B) prohibits expenditures to be made unless they have been properly appropriated. The Village had one fund that expenditures exceed appropriations.

Ohio Revised Code § 5705.10 states that money paid into a fund must be used only for the purposes for which such fund has been established. One fund of the Village had a negative fund balance indicating monies from other funds were used to cover the expenditures of this fund.

Ohio Revised Code § 5705.41 (D) requires expenditures are only to be made if the Clerk/Treasurer certifies the availability of funds prior to the obligation being made. Various expenditures were made without this certification being made prior to the purchase commitment being made.

**VILLAGE OF ORWELL
ASHTABULA COUNTY**

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

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. LOCAL INCOME TAX

The Village levies a municipal income tax of 1% percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

6. DEBT

Debt outstanding at December 31, 2002 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Development Authority Loan	\$785,127	6.32-10.54%
Waterworks GO Bonds	410,000	6.00%
Capital Lease Fire Truck	84,889	6.05%
Capital Lease Fire Truck	13,343	6.50%
Capital Lease Police Cruiser	11,053	6.50%
Capital Lease Computer Equipment	25,608	0.00%
Total	<u>\$1,330,020</u>	

The Ohio Water Development Authority (OWDA) loan relates to a water and sewer plant expansion project that was mandated by the Ohio Environmental Protection Agency. The OWDA has approved up to \$1,282,809 in loans to the Village for this project. The loans will be repaid in semiannual installments including interest, over 20 years. The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The General Obligation Bonds were issued in 1998 for the purpose of improving the waterworks system of the Village. The General Obligation Bonds are collateralized by the Village water receipts and collections from Kennametal Corporation.

The Village entered into capital leases to purchase Village vehicles in 1997 and 2001, and computer equipment. The leases are backed by the Village's taxing authority.

**VILLAGE OF ORWELL
ASHTABULA COUNTY**

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

6. DEBT (Continued)

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

Year Ending December 31:	OWDA Loans	General Obligation Bonds	Capital Lease Fire Trucks	Capital Lease Police Cruiser	Capital Lease Computer Equipment
2003	\$114,389	\$80,719	\$35,737	\$7,793	\$9,603
2004	114,389	77,531	27,337	3,897	9,603
2005	95,060	74,354	24,537		6,402
2006	95,060	81,156	24,537		
2007	95,060	77,437			
Subsequent	1,099,782	73,709			
Total	<u>\$1,613,740</u>	<u>\$464,906</u>	<u>\$112,148</u>	<u>\$11,690</u>	<u>\$25,608</u>

7. RETIREMENT SYSTEMS

The Village's law enforcement officers and firefighters belong to the Ohio Police and Fire Pension Funds (OP&F). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are cost-sharing, multiple-employer plans. These plans provide 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 2002, OP&F participants contributed 3.5 of their wages and the Village had a "pickup" of 6.5% of the participant wages. The Village contributed an amount equal to 19.5% of police participant and 24% of fire participant wages. PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2002. The Village has paid all contributions required through December 31, 2002.

8. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

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



**Auditor of State
Betty Montgomery**

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

Village of Orwell
Ashtabula County
179 West Main Street
Orwell, Ohio 44076

To the Village Council:

We have audited the accompanying financial statements of the Village of Orwell, (the Village), Ashtabula County as of and for the year ended December 31, 2002, and have issued our report thereon dated October 8, 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 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 October 8, 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 assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted one matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Village in a separate letter dated October 8, 2004.

Village of Orwell
Ashtabula County
Report of Independent Accountants on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of the audit committee, 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

October 8, 2004

VILLAGE OF ORWELL
ASHTABULA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2002

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

Noncompliance Citations

FINDING NUMBER 2002-001

Ohio Rev. Code Section 5705.41(B) prohibits a subdivision from making an expenditure unless it has been properly appropriated. The legal level of budgetary control for the Village is the level at which the Village Council adopts the original appropriation measure.

Expenditures exceeded appropriations in the following fund for 2002:

Fund	Total Carryover Encumbrances & Appropriations	Total Budgetary Expenditures	Unfavorable Variance
Wellfield Improvement Fund	\$0	\$82,330	(\$82,330)

The Village should monitor expenditures throughout the year at the budgetary level of control to ensure that they do not exceed appropriations approved by the Village Council.

FINDING NUMBER 2002-002

Ohio Rev. Code Section 5705.10 states that money that is paid into a fund must be used only for the purposes for which such fund has been established. As a result, a negative fund balance indicates that money from one fund was used to cover the expenditures of another fund.

At December 31, 2002 the fund balance in the Wellfield Improvement Fund was (\$229,637), indicating a violation of this section of code.

The Clerk/Treasurer should monitor fund balances of all funds throughout the year. Necessary transfers should be approved by Council and reported in the timely manner to avoid negative fund balances.

FINDING NUMBER 2002-003

Ohio Rev. Code Section 5705.41(D) states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal office must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. The amount so certified shall be recorded against the applicable appropriation account.

**NONCOMPLIANCE
(Continued)**

FINDING NUMBER 2002- 003 - (Continued)

This section also provides two exceptions to the above requirements:

A. Then and Now Certificate- 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, the Village 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 one thousand dollars the fiscal officer may issue a warrant upon completing a then and now certificate, but may authorize it to be paid without affirmation of the Village Council. (Effective April 7, 2003 the threshold was raised to \$3,000).

Proper certification was not obtained in 75% of the expenditures tested.

Unless the certification meets one of the two above exceptions, the Clerk/Treasurer should certify funds before the Village monies are obligated using a regular, blanket or super blanket certificate (as further permitted by ORC 5705.41(D)). This certificate should be signed by the Clerk/Treasurer.

**VILLAGE OF ORWELL
ASHTABULA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
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>
31104-001	Ohio Revised Code Section 5705.41 (B)	NO	Partially Corrected – Reported as 2002-01
31104-002	Ohio Revised Code Section 5705.10	NO	Partially Corrected - Reported as 2002-02
31104-003	Ohio Revised Code Section 5705.41 (D)	NO	Partially Corrected - Reported as 2002-03



**Auditor of State
Betty Montgomery**

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VILLAGE OF ORWELL

ASHTABULA 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
DECEMBER 23, 2004**