



**LAFAYETTE TOWNSHIP  
COSHOCOTON COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2001-2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



LAFAYETTE TOWNSHIP  
COSHOCKTON COUNTY

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**STATE OF OHIO  
OFFICE OF THE AUDITOR**

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Lafayette Township  
Coshocton County  
21377 TR 157  
West Lafayette, Ohio 43845

To the Board of Trustees:

We have audited the accompanying financial statements of Lafayette Township, Coshocton County, Ohio, (the Township) as of and for the years ended December 31, 2001 and 2000. These financial statements are the responsibility of the Township'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 Township 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 Township 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 July 29, 2002 on our consideration of the Township'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 management, the Board of Trustees 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", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

July 29, 2002

**LAFAYETTE TOWNSHIP  
COSHOCKTON COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$71,723	\$44,283		\$116,006
Intergovernmental	69,589	72,229		141,818
Licenses, Permits, and Fees		13,214		13,214
Earnings on Investments	878	113		991
Other Revenue	303	9,329		9,632
Total Cash Receipts	<u>142,493</u>	<u>139,168</u>	<u>\$0</u>	<u>281,661</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	86,619			86,619
Public Safety	4,200	5,785		9,985
Public Works		98,996		98,996
Health	4,756	18,181		22,937
Debt Service:				
Redemption of Principal	4,000	3,000		7,000
Interest and Fiscal Charges		1,396		1,396
Capital Outlay	3,000	1,653		4,653
Total Cash Disbursements	<u>102,575</u>	<u>129,011</u>	<u>0</u>	<u>231,586</u>
Total Cash Receipts Over Cash Disbursements	39,918	10,157	0	50,075
Fund Cash Balances, January 1	<u>14,458</u>	<u>52,763</u>	<u>26</u>	<u>67,247</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$54,376</u></b>	<b><u>\$62,920</u></b>	<b><u>\$26</u></b>	<b><u>\$117,322</u></b>
Reserves for Encumbrances, December 31	<u>\$1,176</u>	<u>\$3,421</u>	<u>\$0</u>	<u>\$4,597</u>

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

**LAFAYETTE TOWNSHIP  
COSHOCKTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$60,893	\$32,118		\$93,011
Intergovernmental	26,204	71,627		97,831
Licenses, Permits, and Fees		12,894		12,894
Earnings on Investments	1,620	342		1,962
Other Revenue	2,176	12,269		14,445
	<u>90,893</u>	<u>129,250</u>	<u>\$0</u>	<u>220,143</u>
<b>Cash Disbursements:</b>				
Current:				
General Government	26,015			26,015
Public Safety	27,491	78,289		105,780
Public Works		16,053		16,053
Health	3,930		169	4,099
Debt Service:				
Redemption of Principal		14,000		14,000
Interest and Fiscal Charges		2,063		2,063
Capital Outlay	20,000	12,859		32,859
	<u>77,436</u>	<u>123,264</u>	<u>169</u>	<u>200,869</u>
Total Cash Receipts Over/(Under) Cash Disbursements	13,457	5,986	(169)	19,274
Fund Cash Balances, January 1	1,001	46,777	195	47,973
<b>Fund Cash Balances, December 31</b>	<u><b>\$14,458</b></u>	<u><b>\$52,763</b></u>	<u><b>\$26</b></u>	<u><b>\$67,247</b></u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$227</u>	<u>\$0</u>	<u>\$227</u>

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



**LAFAYETTE TOWNSHIP  
COSHOCTON COUNTY**

**STATEMENTS OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND  
CASH BALANCES - NON-EXPENDABLE TRUST FUND  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

	Non-Expendable Trust Fund	
	2001	2000
<b>Operating Cash Receipts:</b>		
Interest	\$894	\$792
Fund Cash Balances, January 1	14,043	13,251
<b>Fund Cash Balances, December 31</b>	<b>\$14,937</b>	<b>\$14,043</b>
Reserves for Encumbrances, December 31	\$0	\$0

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

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**LAFAYETTE TOWNSHIP  
COSHOCOTON COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Lafayette Township, Coshocoton County, (the Township) 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 Township is directed by a publicly-elected three-member Board of Trustees. The Township provides general governmental services, including road and bridge maintenance, cemetery maintenance, and emergency medical services. The Township also contracts with the Village of West Lafayette to provide fire protection services.

The Township's management believes these financial statements present all activities for which the Township 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**

Certificates of deposit are valued at cost.

Investments are included in the fund cash balances. Accordingly, purchases of investments are not recorded as cash disbursements, and sales of investments are not recorded as cash receipts. Gains or losses at the time of sale are recorded as cash receipts or cash disbursements, respectively.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township 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 Township has the following significant Special Revenue Funds:

*Road and Bridge Fund* - This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

**LAFAYETTE TOWNSHIP  
COSHOCKTON COUNTY**

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

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

**D. Fund Accounting (Continued)**

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

*Gasoline Tax Fund* - This fund receives gasoline tax money to pay for constructing, maintaining and repairing Township roads.

*Motor Vehicle License Tax Fund* - This fund receives state motor vehicle license tax money for the construction, repair and maintenance of Township roads and bridges.

**3. Fiduciary Funds (Trust Funds)**

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Township to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. The Township has the following significant fiduciary funds:

*Cemetery Bequest Fund* – This Non-Expendable Trust Fund is used to record the donations from individuals and interest received from related certificate of deposit.

**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 Board of Trustees 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 Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The Township did not encumber all commitments required by Ohio law.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**LAFAYETTE TOWNSHIP  
COSHOCKTON COUNTY**

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

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

**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.

**2. EQUITY IN POOLED CASH**

The Township 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	\$119,007	\$68,039
Certificates of deposit	13,252	13,251
Total deposits	\$132,259	\$81,290

**Deposits:** Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool

**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	\$84,076	\$142,493	\$58,417
Special Revenue	139,145	139,168	23
Fiduciary	0	894	894
Total	\$223,221	\$282,555	\$59,334

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$117,080	\$103,751	\$13,329
Special Revenue	174,154	132,432	41,722
Fiduciary	26	0	26
Total	\$291,260	\$236,183	\$55,077

**LAFAYETTE TOWNSHIP  
COSHOCKTON COUNTY**

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

**3. BUDGETARY ACTIVITY**

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$118,566	\$90,893	(\$27,673)
Special Revenue	146,171	129,250	(16,921)
Fiduciary	0	792	792
Total	\$264,737	\$220,935	(\$43,802)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$117,273	\$77,436	\$39,837
Special Revenue	192,876	123,491	69,385
Fiduciary	195	169	26
Total	\$310,344	\$201,096	\$109,248

**4. NONCOMPLIANCE**

Contrary to Ohio Rev. Code Section 5705.41 (D), certain expenditures were not certified until the time of payment.

Contrary to Ohio Rev. Code Section 505.24, the Township Trustees' salaries were initially paid 100% from the Special Revenue Gas Tax Fund.

**5. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. 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 Township.

**LAFAYETTE TOWNSHIP  
COSHOCKTON COUNTY**

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

**6. DEBT**

Debt outstanding at December 31, 2001 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Equipment Loan - Backhoe	\$21,000	4.75%

In 1999, the Township obtained an equipment loan for the purpose of purchasing a backhoe for use in the cemetery and other general purposes. This loan will be repaid in annual installments of \$7,000, plus 4.75% interest, over 5 years.

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

	<u>Backhoe Loan</u>
Year ending December 31:	
2002	\$7,998
2003	7,665
2004	<u>7,333</u>
Total	<u><u>\$22,996</u></u>

**7. RETIREMENT SYSTEM**

The Township's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This 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. For 2001 and 2000, members of PERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Township has paid all contributions required through December 31, 2001.

**8. RISK MANAGEMENT**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

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

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**STATE OF OHIO  
OFFICE OF THE AUDITOR**

**JIM PETRO, AUDITOR OF STATE**

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

Lafayette Township  
Coshocton County  
21377 TR 157  
West Lafayette, Ohio 43845

To the Board of Trustees:

We have audited the accompanying financial statements of Lafayette Township, Coshocton County, Ohio, (the Township) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated July 29, 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 Township'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 2001-41016-001 and 2001-41016-002.

We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated July 29, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audits, we considered the Township'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 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 Township in a separate letter dated July 29, 2002.

Lafayette Township  
Coshocton 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 management, the Audit Committee and the Board of Trustees, 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, sweeping initial "J" and a long, horizontal stroke extending to the right.

**Jim Petro**  
Auditor of State

July 29, 2002

**LAFAYETTE TOWNSHIP  
COSHOCKTON COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2001-41016-001**

**Noncompliance Citation**

**Ohio Rev. Code Section 5705.41(D)** requires that no subdivision or taxing unit shall 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 encumbrances. 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 two "exceptions" to the above requirements:

1. 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, Board of Trustees 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 receipts of such certificate
2. If the amount involved is less than \$1,000, the Township Clerk may authorize payment through a Then and Now Certificate without affirmation of the Board of Trustees

During 2001 and 2000, 62% of expenditures tested were certified after the obligation date. Also, neither of the two exceptions was utilized. The Township should certify the availability of funds prior to incurring any obligation, in order to avoid overspending. The Township should also implement the use of Then and Now certificates and Blanket Certificates as further permitted by Ohio Rev. Code Section 5705.41(D).

**FINDING NUMBER 2001-41016-002**

**Ohio Rev. Code Section 505.24** states the Township Trustees shall be paid from the township General Fund or from such other township funds in such proportions as the board may specify by resolution. Accordingly, the salary resolution must allocate the salary distribution from various funds in the same proportion as the trustees' services bear to the activities supported by such funds, as determined by the Board.

During 2001 and 2000, the Township Trustees were paid a total of \$21,636 and \$21,006, respectively, from the Gas Tax Fund (Special Revenue Fund Type). There was no resolution in effect which indicated that Trustees' salaries should be paid from any fund other than the General Fund. Furthermore, no evidence was provided to indicate that any portion of the Trustees' time was devoted to activities supported by the Gas Tax Fund.

However, on July 29, 2002, the Board of Trustees passed a resolution retroactive to January 1, 2001 and 2000, which stated 25% of the Township Trustees' salaries should be paid from the Gas Tax Fund, based on the estimated level of service provided by the Trustees for the years 2001 and 2000. As a result of that resolution, cash disbursements are overstated and understated in the Gas Tax Fund and General Fund, respectively.

**FINDING NUMBER 2001-41016-002**  
**(Continued)**

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 505.24, a Finding for Adjustment is hereby issued against the General Fund totaling \$16,227 and \$15,754 for 2001 and 2000, respectively, and in favor of the Gas Tax Fund. The financial statements have been subsequently adjusted.

LAFAYETTE TOWNSHIP  
COSHOCTON COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2001 AND 2000

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
<b>1999-41016-001</b>	<b>Ohio Rev. Code Section 5705.41 (D)</b> – Failure to certify funds.	No	Not Corrected – During 2001 and 2000, 62% of expenditures tested were not properly certified. See Finding No. 2001-41016-001





STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**LAFAYETTE TOWNSHIP**

**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 12, 2002**