

**VILLAGE OF CONESVILLE**  
**AUDIT REPORT**  
**JANUARY 1, 2007 - DECEMBER 31, 2008**

**Wolfe, Wilson, & Phillips, Inc.**  
**37 South Seventh Street**  
**Zanesville, Ohio 43701**





# Mary Taylor, CPA

Auditor of State

Village Council  
Village of Conesville  
700 Conesville Road  
Conesville, Ohio 43811

We have reviewed the *Independent Auditors' Report* of the Village of Conesville, Coshocton County, prepared by Wolfe, Wilson & Phillips, Inc., for the audit period January 1, 2007 through December 31, 2008. 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 Auditors' 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 Auditors' 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 Village of Conesville is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA  
Auditor of State

December 4, 2009

**This Page is Intentionally Left Blank.**

**VILLAGE OF CONESVILLE  
COSHOCTON COUNTY  
JANUARY 1, 2007 - DECEMBER 31, 2008**

**TABLE OF CONTENTS**

Table of Contents	( i )
Independent Auditors' Report	1-2
Financial Statements	
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types For the Year Ended December 31, 2008	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types For the Year Ended December 31, 2007	4
Notes to the Financial Statements	5-8
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by Government Auditing Standards.	9
Schedule of Audit Findings	11
Schedule of Prior Audit Findings	13

**WOLFE, WILSON, & PHILLIPS, INC.**  
**37 SOUTH SEVENTH STREET**  
**ZANESVILLE, OHIO 43701**

**INDEPENDENT AUDITORS' REPORT**

Mayor and Village Council  
Village of Conesville  
700 Conesville Road  
Conesville, Ohio 43811

We have audited the accompanying financial statements of the Village of Conesville, Coshocton County, as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the Village of Conesville'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 described more fully in Note 1, the Village of Conesville has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America. Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, we presume they are material.

Instead of the combined funds the accompanying financial statements present for 2008 and 2007, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2008 and 2007. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Village has elected not to reformat its statements. Since this Village 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 paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village of Conesville's combined funds as of December 31, 2008 and 2007, and their changes in financial position or cash flows, where applicable for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village of Conesville, Coshocton County, as of December 31, 2008 and 2007, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

The aforementioned revision to generally accepted accounting principles also require the Village to include Management's Discussion and Analysis for the year ended December 31, 2008 and 2007. The Village 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 statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 26, 2009, on our consideration of the Village of Conesville's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. 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.

***Wolfe, Wilson, & Phillips, Inc.***  
Zanesville, Ohio  
October 26, 2009

**VILLAGE OF CONESVILLE  
COSHOCOTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN  
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
<b>Cash Receipts:</b>			
Property Taxes	\$ 11,224	\$ -	\$ 11,224
Intergovernmental	15,807	14,920	30,727
Interest	53	53	106
Miscellaneous	9,970	60	10,030
<b>Total Cash Receipts</b>	37,054	15,033	52,087
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	-	4,256	4,256
Liesure Time Activities	14,728	-	14,728
Basic Utility Services	17,064	-	17,064
Transportation	-	11,230	11,230
General Government	10,896	899	11,795
Capital Outlay	-	2,653	2,653
Debt Service:			
Principal Payments	-	4,171	4,171
<b>Total Cash Disbursements</b>	42,688	23,209	65,897
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	(5,634)	(8,176)	(13,810)
<b>Fund Cash Balances, January 1</b>	15,310	18,694	34,004
<b>Fund Cash Balances, December 31</b>	\$ 9,676	\$ 10,518	\$ 20,194

See notes to financial statements.



**VILLAGE OF CONESVILLE  
COSHOCOTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN  
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Taxes	\$ 14,317	\$ -	\$ 14,317
Intergovernmental	35,530	16,071	51,601
Interest	115	115	230
Miscellaneous	28,157	276	28,433
<b>Total Cash Receipts</b>	<u>78,119</u>	<u>16,462</u>	<u>94,581</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	-	4,764	4,764
Public Health Services	460	-	460
Liesure Time Activities	53,607	-	53,607
Basic Utility Services	17,064	-	17,064
Transportation	-	6,005	6,005
General Government	7,759	1,148	8,907
Debt Service:			
Principal Payments	27,086	4,171	31,257
Interest and Fiscal Charges	1,010	-	1,010
<b>Total Cash Disbursements</b>	<u>106,986</u>	<u>16,088</u>	<u>123,074</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	(28,867)	374	(28,493)
<b>Other Financing Receipts/(Disbursements)</b>			
Loan Proceeds	<u>25,000</u>	<u>-</u>	<u>25,000</u>
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements And Other Financing Disbursements</b>	(3,867)	374	(3,493)
<b>Fund Cash Balances, January 1</b>	<u>19,177</u>	<u>18,320</u>	<u>37,497</u>
<b>Fund Cash Balances, December 31</b>	<u>\$ 15,310</u>	<u>\$ 18,694</u>	<u>\$ 34,004</u>

See notes to financial statements.

**VILLAGE OF CONESVILLE  
COSHOCTON COUNTY**

**NOTES TO FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Conesville, Coshocton 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 general governmental services, including road maintenance and repairs and basic utility services (trash collection).

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).

**C. Cash and Investments**

The Village maintains all cash in a checking account and has no investments.

**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:

**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.

**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 monies and motor vehicle tax money for constructing, maintaining and repairing Village streets.

**VILLAGE OF CONESVILLE  
COSHOCOTON COUNTY**

**NOTES TO FINANCIAL STATEMENTS**

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

**E. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function and 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. Unencumbered appropriations lapse at year end.

**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.

**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 2008 and 2007 budgetary activity appears in Note 3.

**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 AND INVESTMENTS**

The Village 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:

	2008	2007
Demand deposits	\$ 20,194	\$ 34,004

**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, 2008 and 2007 follows:

	2008 Budgeted vs. Actual Receipts		
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 42,217	\$ 37,054	\$ (5,163)
Special Revenue	17,000	15,033	(1,967)
Total	\$ 59,217	\$ 52,087	\$ (7,130)

**VILLAGE OF CONESVILLE  
COSHOCOTON COUNTY**

**NOTES TO FINANCIAL STATEMENTS**

**3. BUDGETARY (Continued)**

2008 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 55,025	\$ 42,688	\$ 12,337
Special Revenue	35,200	23,209	11,991
Total	<u>\$ 90,225</u>	<u>\$ 65,897</u>	<u>\$ 24,328</u>

2007 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 76,635	\$ 103,119	\$ 26,484
Special Revenue	18,000	16,462	(1,538)
Total	<u>\$ 94,635</u>	<u>\$ 119,581</u>	<u>\$ 24,946</u>

2007 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 95,430	\$ 106,986	\$ (11,556)
Special Revenue	32,700	16,088	16,612
Total	<u>\$ 128,130</u>	<u>\$ 123,074</u>	<u>\$ 5,056</u>

Contrary to Ohio Revised Code Section 5705.36, appropriations exceeded actual receipts for all funds in 2008.

Contrary to Ohio Revised Code Section 5705.41(B), the Village had expenditures that exceeded appropriations at the legal level of control in one fund in 2007.

Contrary to Ohio Revised Code Section 5705.41(D), there were expenditures that were not properly certified in 2008.

**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.

**VILLAGE OF CONESVILLE  
COSHOCTON COUNTY**

**NOTES TO FINANCIAL STATEMENTS**

**5. RETIREMENT SYSTEMS**

The Village Mayor, Fiscal Officer and one council member belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plans. 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 2008 and 2007, OPERS members contributed 10.0% and 9.5% of their wages in 2008 and 2007, respectively. The Village contributed an amount equal to 14.00% and 13.85% of participants gross salaries in 2008 and 2007, respectively. The Village has paid all required contributions through December 31, 2008.

**6. RISK MANAGEMENT**

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Errors and omissions

**7. DEBT**

Debt outstanding at December 31, 2008 was as follows:

	Principal	Interest rate
Ohio Public Works Commission Loan	\$ 62,571	0.00%
Total	\$ 62,571	

The Ohio Public Works Commission loan was issued in 2004 to finance the construction of Storm Sewer Improvements. The note is collateralized by the Village’s local government funds.

The note, having principal of \$62,571, will be paid in full in 18 years. The original loan, with no interest, totaled \$83,428.

In 2007, the Village entered into a 180 day promissory note in the amount of \$25,000 with Chase Bank for the purchase of playground equipment. The note was repaid with a \$25,000 grant received in 2007.

Amortization of the above debt is scheduled as follows:

Year	OPWC Loan Principal
2009	\$ 4,171
2010	4,171
2011	4,171
2012	4,171
2013	4,171
2014-2018	20,858
2019-2023	20,858
Total	\$ 62,571

**WOLFE, WILSON, & PHILLIPS, INC.  
37 SOUTH SEVENTH STREET  
ZANESVILLE, OHIO 43701**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Village of Conesville  
Coshocton County  
700 Conesville Road  
Conesville, Ohio 43811

We have audited the financial statements of the Village of Conesville, Coshocton County as of and for the years ended December 31, 2008 and 2007 and have issued our report thereon dated October 26, 2009, wherein we noted the Village 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.

**Internal Control Over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies and that we consider to be material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Village's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Village's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement. We consider the following deficiencies to be significant deficiencies in internal control.

Finding number 2008-002 and 2008-003 in the Schedule of Findings are considered to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that a material misstatement of the financial statements will not be prevented by the Village's internal control. We believe that Finding 2008-002 and 2008-003 are material weaknesses.

We also noted other matters involving internal control over financial reporting, which we have reported to management of Village of Conesville in a separate letter dated October 26, 2009

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Village of Conesville's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, 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 four instances of noncompliance or other matters that are required to be reported under *Government Auditing Standard* and which are described in the accompanying schedule of findings and responses as items 2008-01 and 2008-02. We also we noted certain immaterial instances of noncompliance that we have reported to the management of Village of Conesville in a separate letter dated October 26, 2009.

Village of Conesville's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit Village of Conesville's response and, accordingly, we express no opinion on it.

This report is intended for the information of the Village's management, Clerk-Treasurer, and Auditor of State, and is not intended to be and should not be used by anyone other than these specified parties.

***Wolfe, Wilson, & Phillips, Inc.***  
Zanesville, Ohio  
October 26, 2009

**VILLAGE OF CONESVILLE  
COSHOCTON COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2008**

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

**FINDING NUMBER 2008-001**

**Noncompliance Citation**

**Ohio Revised Code Section 5705.41(B)** prohibits the expenditure of funds unless they have been properly appropriated. In 2007, expenditures exceeded appropriations at the legal level of control in the following funds:

Fund	Appropriations	Expenditures	Variance
General Fund - Principal	\$ 2,086	\$ 27,086	\$ (25,000)

We recommend that the Township review expenditures so that they do not exceed appropriations.

Client Response: We agree with finding and will try to improve in the future.

**FINDING NUMBER 2008-002**

**Noncompliance Citation/Significant Deficiency/Material Weakness**

Ohio Revised Code Section 5705.41(D) states in part that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of Fiscal Officer of the subdivision. The Fiscal Officer 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.

Prior certification was not obtained for 100.0% of the expenditures tested in 2008.

The Fiscal Officer should certify funds before each payment is made through the issuance of a regular, blanket, or super blanket purchase order. Blanket certificates should be issued for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of council against any specific line item account over a period not running beyond the end of the current fiscal year. A super blanket purchase order can be completed for any amount for expenditures and contracts from a specific line item appropriation account in a specified fund for most recurring or reasonable predictable operating expenditures. This is not to extend beyond the current year. More than one super blanket may be outstanding at one particular time for a particular line item appropriation account.

Also, as an alternative, the Township can issue then and now certificates for expenses up to \$3,000. Then and now certificates allow the Fiscal Officer to certify that both at the time the expenditure was made and at the time that the certification is completed, sufficient funds are available. These certificates can be certified by the Fiscal Officer without subsequent authorization from the Council. However, then and now certificates issued by the Fiscal Officer over \$3,000, must be authorized by the Council within thirty days after payment.

Client Response: We agree with finding and will try to improve in the future.



**VILLAGE OF CONESVILLE  
COSHOCTON COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2008**

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

**FINDING NUMBER 2008-003**

**Internal Control**

**Significant Deficiency/Material Weakness**

Ohio Admin Code Section 117-2-02 (D) and (E) states in part that all local public offices may maintain accounting records in a manual or computerized format. The records used should be based on the nature of operations and services the public office provides, and should consider the degree of automation and other factors. Such records should include a cash journal, receipts ledger and appropriation ledger.

The Village Fiscal Officer did not record an appropriation ledger for 2008. Therefore, it cannot be determined what expenses were paid from specific appropriations in 2008.

The Fiscal Officer should maintain a cash journal, receipts ledger and appropriation ledger for each year. This will allow the Village Council to keep better knowledge on where the Village budget stands.

Client Response: We agree with finding and will try to improve in the future.

**VILLAGE OF CONESVILLE  
COSHOCTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
December 31, 2008**

Finding Number	Finding Summary	Fully Corrected	Not Corrected, Partially Corrected Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
2006-001	ORC 5705.41(B) Fiscal Certificates Dated After Invoices	No	In current audit as Finding 2008-002
2006-002	Article XII Section 5a of the Ohio Constitution - ORC 5735.27 Proper Expenditures of Monies Designated for Specific Purposes	Yes	Finding No Longer Valid.



**Mary Taylor, CPA**  
Auditor of State

**VILLAGE OF CONESVILLE**

**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  
DECEMBER 17, 2009**