



**Auditor of State
Betty Montgomery**

COITSVILLE TOWNSHIP
MAHONING COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Coitsville Township
Mahoning County
3711 McCartney Road
Lowellville, Ohio 44436

To the Board of Trustees:

We have audited the accompanying financial statements of Coitsville Township, Mahoning County (the Township) as of and for the years ended December 31, 2002 and 2001. 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 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 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 Coitsville Township, Mahoning County as of December 31, 2002 and 2001, 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 November 18, 2003 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations and contracts. 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.

Coitsville Township
Mahoning County
Independent Accountants' Report
Page 2

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

Betty Montgomery
Auditor of State

November 18, 2003

**COITSVILLE TOWNSHIP
MAHONING 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
	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
Cash Receipts:			
Local Taxes	\$52,480	\$212,468	\$264,948
Intergovernmental	71,254	88,646	159,900
Licenses, Permits, and Fees	4,817	2,211	7,028
Fines, Forfeitures, and Penalties	100	26,764	26,864
Earnings on Investments	1,147	13	1,160
Miscellaneous	27,071	13,206	40,277
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	156,869	343,308	500,177
Cash Disbursements:			
Current:			
General Government	139,833	10,758	150,591
Public Safety		290,176	290,176
Public Works	2,228	61,783	64,011
Debt Service:			
Redemption of Principal		40,396	40,396
Interest and Fiscal Charges		12,711	12,711
Capital Outlay		9,424	9,424
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	142,061	425,248	567,309
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	14,808	(81,940)	(67,132)
Other Financing Receipts and (Disbursements):			
Transfers-In		42,256	42,256
Advances-In	38,094	67,594	105,688
Transfers-Out	(42,256)		(42,256)
Advances-Out	(67,594)	(38,094)	(105,688)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(71,756)	71,756	
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(56,948)	(10,184)	(67,132)
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	57,227	92,849	150,076
Fund Cash Balances, December 31	<hr/> \$279 <hr/>	<hr/> \$82,665 <hr/>	<hr/> \$82,944 <hr/>
Reserve for Encumbrances, December 31	<hr/>	<hr/>	<hr/>
	\$493	\$413	\$906

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

**COITSVILLE TOWNSHIP
MAHONING COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$54,547	\$226,952	\$281,499
Intergovernmental	141,214	127,981	269,195
Licenses, Permits, and Fees	6,056	3,586	9,642
Fines, Forfeitures, and Penalties		70,173	70,173
Earnings on Investments	1,094	56	1,150
Miscellaneous	8,963	31,036	39,999
	<u>211,874</u>	<u>459,784</u>	<u>671,658</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
General Government	150,366	10,598	160,964
Public Safety		372,161	372,161
Public Works	2,574	87,020	89,594
Redemption of Principal		33,276	33,276
Interest and Fiscal Charges		13,391	13,391
Capital Outlay		29,003	29,003
	<u>152,940</u>	<u>545,449</u>	<u>698,389</u>
Total Cash Disbursements			
Total Receipts Over/(Under) Disbursements	<u>58,934</u>	<u>(85,665)</u>	<u>(26,731)</u>
Other Financing Receipts and (Disbursements):			
Proceeds from Sale of Public Debt		29,003	29,003
Transfers-In		83,100	83,100
Advances-In	135,500	96,800	232,300
Transfers-Out	(83,100)		(83,100)
Advances-Out	(86,800)	(145,500)	(232,300)
	<u>(34,400)</u>	<u>63,403</u>	<u>29,003</u>
Total Other Financing Receipts/(Disbursements)			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	24,534	(22,262)	2,272
Fund Cash Balances, January 1 - Restated	<u>32,693</u>	<u>115,111</u>	<u>147,804</u>
Fund Cash Balances, December 31	<u>\$57,227</u>	<u>\$92,849</u>	<u>\$150,076</u>
Reserve for Encumbrances, December 31	<u>\$15,802</u>	<u>\$800</u>	<u>\$16,602</u>

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

**COITSVILLE TOWNSHIP
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Coitsville Township, Mahoning 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 road and bridge maintenance and 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

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.

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 had the following significant Special Revenue Funds:

Police District Fund - This fund's receipts are generated from a restricted Township tax levy and are only to be utilized to assist in providing police protection for the residents of the Township.

**COITSVILLE TOWNSHIP
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Special Revenue Funds (continued)

Fire District Fund - This fund's receipts are generated from a restricted Township tax levy and are only to be utilized to assist in providing fire protection for the residents of the Township.

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

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 level of control and appropriations may not exceed estimated resources. The Board of Trustees 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 Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Township did not encumber all commitments required by Ohio law.

A summary of 2002 and 2001 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

The Township entitles its full-time employees to earn vacation and sick leave time. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

**COITSVILLE TOWNSHIP
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township 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:

	2002	2001
Demand deposits	\$ (22,133)	\$ (23,665)
Total deposits	\$ (22,133)	\$ (23,665)
Repurchase agreement	\$ 105,077	\$ 173,741
Total investments	\$ 105,077	\$ 173,741
Total deposits and investments	\$ 82,944	\$ 150,076

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$297,811	\$156,869	(\$140,942)
Special Revenue	487,797	385,564	(102,233)
Total	\$785,608	\$542,433	(\$243,175)

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$192,036	\$184,810	\$7,226
Special Revenue	464,805	425,661	39,144
Total	\$656,841	\$610,471	\$46,370

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$290,542	\$211,874	(\$78,668)
Special Revenue	656,647	571,887	(\$84,760)
Total	\$947,189	\$783,761	(\$163,428)

**COITSVILLE TOWNSHIP
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

3. BUDGETARY ACTIVITY (continued)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$300,590	\$251,842	\$48,748
Special Revenue	654,171	546,249	107,922
Total	\$954,761	\$798,091	\$156,670

Contrary to Ohio Revised Code Section 5705.41(D), the Township entered into obligations prior to the certification of the Clerk and encumbering procedures were completed.

4. 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 payment, the first half is due December 31. The second half payment is due the following August 30.

Public Utilities are also taxed on personal and real property located within the Township.

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.

5. DEBT

Debt outstanding at December 31, 2002 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Fire Truck Loan	\$139,360	5.94%
Police Cruiser Lease/Purchase Agreement	9,889	8.05%
Tractor Loan	23,222	5.01%
Total	\$172,471	

The Township issued a \$176,000 general obligation note in 2000 for the purpose of purchasing a fire truck for the fire department. The terms of this note require ten annual payments plus applicable fiscal charges for the period 2001 through 2011. The Bank holds a security interest in the fire truck until the debt obligation has been satisfied.

**COITSVILLE TOWNSHIP
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

5. DEBT (continued)

The Police Cruiser Lease/Purchase Agreement was entered into in 2000 to acquire two police cruisers with an initial purchase price of \$42,739. The Township will pay annual lease payments of \$10,685, including interest for a period of four years, with an option to purchase the police cruisers during this period by paying the remaining balance.

The Township issued a \$29,003 general obligation note in 2001 for the purpose of purchasing a tractor for the road department. The terms of this note require five annual payments plus applicable fiscal charges for the period 2001 through 2006. The Bank holds a security interest in the tractor until the debt obligation has been satisfied.

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

	Fire Truck Loan	Police Cruiser Lease/Purchase	Tractor Loan
Year ending December 31:			
2003	\$23,945	\$10,685	\$6,960
2004	23,945		6,669
2005	23,945		6,373
2006	23,945		6,179
2007	23,945		
2008 – 2011	95,780		
Total	\$215,505	\$10,685	\$26,181

6. RETIREMENT SYSTEMS

The Township's 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 2002 and 2001, members of PERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. Full-time police officers contributed 9.0% of their gross salaries. The Township contributed an amount equal to 16.7% of these member's gross salaries. The Township has paid all contributions required through December 31, 2002.

7. RISK MANAGEMENT

Risk Pool Membership

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**COITSVILLE TOWNSHIP
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

7. RISK MANAGEMENT (continued)

Casualty Coverage

OTARMA retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

OTARMA retains property risks, including automobile physical damage, up to \$10,000 on any specific loss with an annual aggregate of \$700,000 for 2001 and \$1,250,000 for 2002. The Travelers Indemnity Company reinsures losses exceeding \$10,000 if the annual aggregate is reached and all specific losses exceed \$100,000. APEEP's Operating Fund and Guarantee Fund pay for losses and loss adjustment expenses should they exceed operating contributions.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31:

<u>Casualty Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$23,757,036	\$23,703,776
Liabilities	<u>(9,197,512)</u>	<u>(9,379,003)</u>
Retained earnings	<u>\$14,559,524</u>	<u>\$14,324,773</u>

<u>Property Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$6,596,996	\$5,011,131
Liabilities	<u>(1,204,326)</u>	<u>(647,667)</u>
Retained earnings	<u>\$5,392,670</u>	<u>\$4,363,464</u>

COITSVILLE TOWNSHIP
MAHONING COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)

8. PRIOR PERIOD ADJUSTMENT

In fiscal year 2001 the Township voided several long outstanding checks which were written in prior periods by recording the following adjustments to fund cash balances:

<u>Fund Type</u>	<u>12/31/00 Fund Cash Balances</u>	<u>Adjustments</u>	<u>1/1/01 Fund Cash Balances</u>
General	\$ 32,016	\$ 677	\$ 32,693
Special Revenue	114,881	230	115,111

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**Auditor of State
Betty Montgomery**

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

Coitsville Township
Mahoning County
3711 McCartney Road
Lowellville, Ohio 44436

To the Board of Trustees:

We have audited the accompanying financial statements of Coitsville Township, Mahoning County (the Township) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated November 18, 2003. 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 Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2002-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated November 18, 2003.

Internal Control Over Financial Reporting

In planning and performing our audit, 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 November 18, 2003.

Coitsville Township
Mahoning County
Independent Accountants' Report 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 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

November 18, 2003

COITSVILLE TOWNSHIP
MAHONING COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2002 AND 2001

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

FINDING NUMBER 2002-001

Noncompliance Citation

Ohio Revised Code §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 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. The amount so certified shall be recorded against the applicable appropriation account.

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 Township 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.

B. If the amount involved is less than one thousand dollars the fiscal officer issues a certificate, but may authorize it to be paid without the affirmation of the Board of Trustees, if such expenditure is otherwise valid.

The Township entered into obligations prior to the certification of the Clerk and encumbering procedures were completed in 30% of disbursements tested for the years ended December 31, 2002 and 2001. There was no evidence of a "then and now" certificate being issued for these commitments.

Incurring obligations prior to the fiscal officer's certification of the availability of funds for such obligations could result in the Township expending more than was appropriated and/or available.

The Township should obtain the certification of the fiscal officer and encumber funds prior to commitment. This will help to ensure the Township does not expend more than was appropriated and/or available and maintain the Township's compliance with this provision.

**COITSVILLE TOWNSHIP
MAHONING COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2002 AND 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2000-41150-001	Ohio Revised Code § 5705.41(D)	No	Not corrected: The Township continued to have a significant amount of transactions which were not properly certified and/or the obligation date preceded the purchase order date. This was reissued as Finding Number 2002-001.
2000-41150-002	Ohio Revised Code § 5705.41(B)	Yes	
2000-41150-003	Ohio Revised Code §5705.10	Yes	



**Auditor of State
Betty Montgomery**

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COITSVILLE TOWNSHIP

MAHONING 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
JANUARY 8, 2004**