



**Auditor of State
Betty Montgomery**

VILLAGE OF UNIOPOLIS
AUGLAIZE COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Village of Uniopolis
Auglaize County
P.O. Box 67
Uniopolis, Ohio 45888

To the Village Council:

We have audited the accompanying financial statements of the Village of Uniopolis, Auglaize County, (the Village), as of and for the years ended December 31, 2002 and 2001. 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 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 April 18, 2003, 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 Uniopolis
Auglaize County
Independent Accountants' Report
Page 2

This report is intended solely for the information and use of the 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

April 18, 2003

**VILLAGE OF UNIOPOLIS
AUGLAIZE 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>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$5,246			\$5,246
Intergovernmental Receipts	74,216	\$9,163	\$17,000	100,379
Charges for Services	713			713
Earnings on Investments	3,706	312		4,018
Miscellaneous	2,686			2,686
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	86,567	9,475	17,000	113,042
Cash Disbursements:				
Current:				
Security of Persons and Property	26,589			26,589
Leisure Time Activities	13,017			13,017
Basic Utility Services	1,774			1,774
Transportation	7,495	23,647		31,142
General Government	32,524			32,524
Capital Outlay			31,092	31,092
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	81,399	23,647	31,092	136,138
Total Receipts Over/(Under) Disbursements	5,168	(14,172)	(14,092)	(23,096)
Other Financing Receipts and (Disbursements):				
Loan Proceeds			14,092	14,092
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)			14,092	14,092
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	5,168	(14,172)		(9,004)
Fund Cash Balances, January 1	149,439	30,088		179,527
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$154,607</u>	<u>\$15,916</u>	<u>\$0</u>	<u>\$170,523</u>
Reserves for Encumbrances, December 31	<u>\$8,063</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,063</u>

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

VILLAGE OF UNIOPOLIS
AUGLAIZE COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN FUND CASH BALANCE - ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

Operating Cash Receipts:	
Charges for Services	\$25,426
Operating Cash Disbursements:	
Personal Services	4,485
Fringe Benefits	628
Contractual Services	19,711
Supplies and Materials	2,942
Capital Outlay	<u>5,805</u>
Total Operating Cash Disbursements	<u>33,571</u>
Operating Income/(Loss)	(8,145)
Non-Operating Cash Disbursements:	
Debt Service	<u>352</u>
Total Non-Operating Cash Disbursements	<u>352</u>
Net Receipts Over/(Under) Disbursements	(8,497)
Fund Cash Balance, January 1	<u>72,234</u>
Fund Cash Balance, December 31	<u><u>\$63,737</u></u>
Reserve for Encumbrances, December 31	<u><u>\$9,030</u></u>

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

**VILLAGE OF UNIOPOLIS
AUGLAIZE 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>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$4,157		\$4,157
Intergovernmental Receipts	77,674	\$9,241	86,915
Fines, Licenses, and Permits	20		20
Earnings on Investments	5,906	127	6,033
Miscellaneous	<u>2,524</u>		<u>2,524</u>
Total Cash Receipts	90,281	9,368	99,649
Cash Disbursements:			
Current:			
Security of Persons and Property	19,346	132	19,478
Leisure Time Activities	4,018		4,018
Basic Utility Services	5,018		5,018
Transportation		3,467	3,467
General Government	<u>31,835</u>		<u>31,835</u>
Total Cash Disbursements	<u>60,217</u>	<u>3,599</u>	<u>63,816</u>
Total Receipts Over/(Under) Disbursements	30,064	5,769	35,833
Other Financing Receipts and (Disbursements):			
Other Financing Uses	<u>(28)</u>		<u>(28)</u>
Total Other Financing Receipts/(Disbursements)	<u>(28)</u>		<u>(28)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	30,036	5,769	35,805
Fund Cash Balances, January 1	<u>119,403</u>	<u>24,319</u>	<u>143,722</u>
Fund Cash Balances, December 31	<u>\$149,439</u>	<u>\$30,088</u>	<u>\$179,527</u>
Reserves for Encumbrances, December 31	<u>\$489</u>	<u>\$0</u>	<u>\$489</u>

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

VILLAGE OF UNIOPOLIS
AUGLAIZE COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN FUND CASH BALANCE - ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 2001

Operating Cash Receipts:	
Charges for Services	\$24,146
Operating Cash Disbursements:	
Personal Services	850
Fringe Benefits	103
Contractual Services	28,322
Supplies and Materials	3,618
Capital Outlay	<u>200</u>
Total Operating Cash Disbursements	<u>33,093</u>
Operating Income/(Loss)	(8,947)
Fund Cash Balance, January 1	<u>81,181</u>
Fund Cash Balance, December 31	<u><u>\$72,234</u></u>
Reserve for Encumbrances, December 31	<u><u>\$10,249</u></u>

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

**VILLAGE OF UNIOPOLIS
AUGLAIZE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Uniopolis, Auglaize 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 sewer utilities, park operations (leisure time activities), and police services. The Village contracts with Uniopolis Volunteer Fire Department to provide fire protection services.

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.

The Village's checking and savings accounts and certificate of deposit 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 Fund

These funds are used to account for proceeds from specific sources (other than for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Fund:

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 UNIOPOLIS
AUGLAIZE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Capital Project Funds

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 funds). The Village had the following significant capital project fund:

Issue II Fund – This fund is used to account for resources received on behalf of the Village for the payment of the Environmental Protection Agency mandated improvements to the Village's sewer facilities.

4. 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 Fund:

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

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. The Village did not encumber all commitments required by Ohio law. The budgetary presentations have been adjusted to include material items that should have been encumbered.

A summary of 2002 and 2001 budgetary activity appears in Note 3.

**VILLAGE OF UNIOPOLIS
AUGLAIZE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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:

	2002	2001
Demand deposits	\$ 32,818	\$133,652
Savings deposits	171,442	88,109
Certificates of deposit	30,000	30,000
Total deposits	\$ 234,260	\$251,761

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

3. BUDGETARY ACTIVITY

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

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$94,723	\$86,567	(\$8,156)
Special Revenue	9,245	9,475	230
Capital Projects	31,092	31,092	0
Enterprise	24,000	25,426	1,426
Total	\$159,060	\$152,560	(\$6,500)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$244,926	\$89,462	\$155,464
Special Revenue	39,333	23,647	15,686
Capital Projects	31,092	31,092	0
Enterprise	100,115	42,953	57,162
Total	\$415,466	\$187,154	\$228,312

**VILLAGE OF UNIOPOLIS
AUGLAIZE COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$93,685	\$90,281	(\$3,404)
Special Revenue	9,425	9,368	(57)
Enterprise	27,000	24,146	(2,854)
Total	\$130,110	\$123,795	(\$6,315)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$213,026	\$60,734	\$152,292
Special Revenue	24,319	3,599	20,720
Capital Projects	57,000		57,000
Enterprise	108,180	43,342	64,838
Total	\$402,525	\$107,675	\$294,850

During 2002 prior certification of funds was not obtained for the amount of \$27,854 which was thirty-five percent of total General Fund disbursements; and for the amount of \$6,687 which was twenty percent of total Enterprise Fund disbursements. Also, in the Capital Projects Issue II Fund the amount of \$29,757 which was ninety-six percent did not have prior certification. During 2001, \$13,809 of General Fund expenditures did not have prior certification which was twenty-three percent of total General Fund disbursements.

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.

Public utilities are also taxed on personal and real property located within the Village.

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 UNIOPOLIS
AUGLAIZE COUNTY**

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

5. DEBT

Debt outstanding at December 31, 2002 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Public Works Commission Loan	\$13,740	0.00%

The Ohio Public Works Commission loan was obtained for a sewer plant project that was mandated by the Ohio Environmental Protection Agency. The loan will be repaid in semiannual installments of \$352.29 over 20 years. The loan is uncollateralized. The debt will be repaid from sewer revenues.

Amortization of the above debt is scheduled as follows:

Year Ending December 31	Principal
2003	\$353
2004	705
2005	705
2006	705
2007	705
2008-2012	3,522
2013-2017	3,522
2018-2022	3,523
Total	\$13,740

6. RETIREMENT SYSTEMS

A. Public Employees Retirement System

The Village'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, PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2001 and 2002. The Village has paid all contributions required through December 31, 2002.

B. Social Security System

Effective July 1, 1991, all employees not otherwise covered by the Public Employees Retirement System have an option to choose Social Security or the Public Employees Retirement System. As of December 31, 2002, three elected officials have elected Social Security. The Village's liability is 6.2 percent of wages paid.

**VILLAGE OF UNIOPOLIS
AUGLAIZE COUNTY**

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

7. RISK MANAGEMENT

The Village belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, this Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.



**Auditor of State
Betty Montgomery**

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

Village of Uniopolis
Auglaize County
P.O. Box 67
Uniopolis, Ohio 45888

To the Village Council:

We have audited the accompanying financial statements of the Village of Uniopolis, Auglaize County, (the Village), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated April 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 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 one instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2002-30206-001. We also noted an immaterial instance of noncompliance that we have reported to management of the Village in a separate letter dated April 18, 2003.

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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that in our judgment, could adversely effect the Village's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2002-30206-002.

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.

**Internal Control Over Financial Reporting
(Continued)**

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 reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not consider the reportable condition described above to be a material weakness.

We also 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 Village in a separate letter dated April 18, 2003.

This report is intended solely for the information and use of the 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

April 18, 2003

**VILLAGE OF UNIOPOLIS
AUGLAIZE COUNTY**

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

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2002-30206-001

Ohio Rev. Code Section. 5705.41 (D), states that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract 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 encumbrances.

An exception to this basic requirement provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Amounts of less than \$1,000, may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

During 2002, 35 percent of general fund disbursements, 20 percent of sewer enterprise fund disbursements, 96 percent of capital projects disbursements, and 3 percent of special revenue street maintenance fund disbursements were not certified by the Village Clerk prior to making orders for the disbursement of Village funds. During 2001, 23 percent of general fund type expenditures were not certified by the Village Clerk prior to making orders for the expenditure of funds. In addition, a "Then and Now" certificate was not issued for these expenditures.

The fiscal officer's certificate should be obtained for expenditures at the time the purchase is initiated. Failure to comply with this requirement can result in the Village expending funds that it does not have in its treasury.

FINDING NUMBER 2002-30206-002

Village checks require the signature of the Mayor and the Clerk to authorize it as a valid document. During 2001, one check in the amount of \$1,225 from the Permissive Motor Vehicle License special revenue fund was not signed by the Mayor. This amount was material to the Special Revenue Fund type.

Failure to obtain the proper authorizing signatures on checks could lead to misuse of public funds.

Both the signature of the Mayor and the Clerk should be on each check prior to the remittance for payment.

VILLAGE OF UNIOPOLIS
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; Explain:
2000-30206-001	Ohio Rev. Code Section 5705.41(D)	No	Was not corrected in current audit period. A report level citation was reissued.



**Auditor of State
Betty Montgomery**

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VILLAGE OF UNIOPOLIS

AUGLAIZE 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
MAY 22, 2003**