



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of Coalton  
Jackson County  
P.O. Box 98  
Coalton, Ohio 45621

We have performed the procedures enumerated below on the Village of Coalton, Jackson County, Ohio (the Village) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Village. The Village is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Village.

The Village Council, Mayor and the management of the Village have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Village's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2020 and 2019, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

### Cash

1. We recalculated the December 31, 2020 and December 31, 2019 bank reconciliations. We found no exceptions. However, we did identify memo expenditure 132-2020 dated December 31, 2020 for \$37,373 which was posted to allow the Village to reconcile. The Village could not provide support for \$35 of this amount.
2. We agreed the January 1, 2019 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2018 balances documentation in the prior year Agreed-Upon Procedures working papers. We also agreed the January 1, 2019 beginning fund balance recorded in the Mayor's Court cashbook to the December 31, 2018 balance documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We agreed the January 1, 2020 beginning fund balances for each fund recorded in the Fund Status Report to the December 31, 2019 balances in the Fund Status Report. We also agreed the January 1, 2020 beginning fund balance recorded in the Mayor's Court cashbook to the December 31, 2019 balance in the Mayor's Court cashbook. We found no exceptions.

**Cash (Continued)**

3. We compared the totals per the bank reconciliations to the total of the December 31, 2020 and 2019 fund cash balances reported in the Fund Status Report, for all funds except the Mayor's Court for which we used the separate Mayor's Court Cashbook, and the financial statements filed by the Village in the Hinkle System. The amounts agreed except for the Mayor's Court Fund as follows:

Date	Mayor's Court Balance per the Reconciliation	Bank	Mayor's Balance per Mayor's Cashbook	Court per the Court	Mayor's Balance per the Hinkle System	Court per the Court
12/31/2019		\$1		\$837		\$1,348
12/31/2020		\$1		\$481		\$481

The variance between the bank reconciliation and Mayor's Court Cashbook is due to checks/electronic fund transfers (EFT) identified on the reconciliation as outstanding which had not actually been written as of December 31st in the Mayor's Court Cashbook. The variance between the Hinkle System and Mayor's Court Cashbook in 2019 was due to the Hinkle System information being as of December 1, 2019 rather than December 31, 2019.

4. We confirmed the December 31, 2020 bank account balance with the Village's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2020 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2020 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. There were no exceptions.

**Property Taxes and Intergovernmental Cash Receipts**

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Listing (DTL), and the Jackson County Auditor Expenditures Report for 2020 and a total of five from 2019:
  - a. We compared the amount from the above named reports to the amount recorded in the Receipt Export Report. We noted one exception. Receipt 106-20 dated May 12, 2020 was recorded at net instead of gross.
  - b. We inspected the Receipt Export Report to determine these receipts were allocated to the proper fund(s) as required by Ohio Rev. Code §§ 5705.05-.06 and 5705.10. We found \$449 posted to the General Fund that should have been posted to the Coronavirus Relief Fund. We therefore requested management to adjust this amount to the Coronavirus Relief Fund. We noted the Fiscal Officer adjusted this amount on February 17, 2022.
  - c. We inspected the Receipt Export Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Receipt Export Report to determine whether it included two real estate tax receipts for 2020 and 2019. The Receipt Export Report included the proper number of tax receipts for each year.

**Water Operating, Sewer Operating, Sewer CCR, Sewer RP, and Trash Funds**

1. We selected 10 Water Operating, Sewer Operating, Sewer CCR, Sewer RP, and Trash Fund collection cash receipts from the year ended December 31, 2020 and 10 Water Operating, Sewer Operating, Sewer CCR, Sewer RP, and Trash Fund collection cash receipts from the year ended 2019 recorded in the U/B Receipts Input Journal Report and determined whether the:
  - a. Receipt amount per the U/B Receipts Input Journal Report agreed to the amount recorded to the credit of the customer's account in the U/B Detail Trial Balance Report. The amounts agreed.
  - b. Amount charged for the related billing period:
    - i. Agreed with the debit to accounts receivable in the U/B Detail Trial Balance Report for the billing period. We found no exceptions.
    - ii. Complied with rates in force during the audit period multiplied by the consumption amount recorded for the billing period, plus any applicable late penalties, plus unpaid prior billings. We found two exceptions. The U/B Detail Trial Balance report showed charges of \$96 for one account included in receipt 197-2020 dated August 24, 2020 when recalculation using approved rates indicated the amount charged should have been \$86. The U/B Detail Trial Balance report showed charges and payment of \$142 for one account included in receipt 219-2019 dated August 8, 2019 when recalculation using approved rates indicated the amount charged should have been \$155.
  - c. Receipt was posted to the proper funds, and was recorded in the year received. We found no exceptions.
2. We observed the U/B Aged Trial Balance Report.
  - a. This report listed \$69,330 and \$69,273 of accounts receivable as of December 31, 2020 and 2019, respectively.
  - b. Of the total receivables reported in the preceding procedure, \$59,704 and \$52,056 were recorded as more than 90 days delinquent.
3. We observed the U/B Adjustment Journal Report.
  - a. This report listed a total of \$222,625 and \$851,743 non-cash receipts adjustments for the years ended December 31, 2020 and 2019, respectively.
  - b. The Village Council did not approve each individual adjustment made within the system. Adjustments were made throughout each fiscal year for incorrect readings and other errors; however, no signed approval by Village Council was documented. Adjustment documented on the U/B Journal Report did not appear unreasonable based on support on file.

**Debt**

1. From the prior agreed-upon procedures documentation, we observed the following bonds and loans were outstanding as of December 31, 2018. These amounts agreed to the Villages January 1, 2019 balances on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2018:
Mortgage Revenue Bonds (FmHA)	\$145,800
Ohio Water Development Authority (OWDA) #6054	\$816,930
Ohio Public Works Commission (OPWC) CT38J	\$227,500
Ohio Public Works Commission (OPWC) CO04N	\$250,000
Mortgage Revenue Bonds (USDA)	\$559,828

**Debt (Continued)**

2. We inquired of management, and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2020 or 2019 or debt payment activity during 2020 or 2019. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of bond and loan debt activity for 2020 and 2019 and compared principal and interest payments from the related debt amortization schedules to General Fund, Enterprise Deposit OWDA 6054 Fund, Enterprise Deposit OPWC CD04N Fund, Enterprise Deposit USDA 91-01 Fund, Enterprise Deposit USDA 91-03 Fund, Enterprise Deposit USDA 92-05 Fund, Enterprise Deposit USDA 92-07 Fund, Enterprise Deposit USDA 92-12 Fund, and Enterprise Deposit OPWC CT38J Fund payments reported in the Payment Register Detail Report. We also compared the date the debt service payments were due to the date the Village made the payments. We found the following exceptions:
  - a. Principal payments as documented in the debt amortization schedule exceeded principal payments recorded in the Payment Register Detail Report for OWDA #6054 by \$13,916 in 2020. This remaining \$13,916 was posted to General Government.
  - b. Interest payments as documented in the debt amortization schedule exceeded interest payments recorded in the Payment Register Detail Report for OWDA #6054 by \$5,710 in 2020. This remaining \$5,710 was posted to General Government.
  - c. Principal payments as documented in the debt amortization schedule exceeded payments recorded in the Payment Register Detail Report for the Mortgage Revenue Bonds (FmHA) by \$934 in 2020.
  - d. Interest payments recorded in the Payment Register Detail Report exceeded interest payments as documented in the debt amortization schedule for the Mortgage Revenue Bonds (FmHA) by \$934 in 2020.
  - e. Principal payments as documented in the debt amortization schedule exceeded principal payments recorded in the Payment Register Detail Report for Mortgage Revenue Bonds (USDA) by \$11,100 in 2020 as this amount was posted to General Government.
  - f. Interest payments as documented in the debt amortization schedule exceeded interest payments recorded in the Payment Register Detail Report for Mortgage Revenue Bonds (USDA) by \$12,476 in 2020 as this amount was posted to General Government.
  - g. The January 2019 and 2020 payments for OWDA #6054 was not paid by the due date as documented in the amortization schedule.
  - h. The Ohio Public Works Commission (OPWC) CT38J and Ohio Public Works Commission (OPWC) CO04N January 2020 payments were not paid by the due date as documented in the amortization schedule.
4. We compared the amount of debt proceeds from the debt documents to amounts recorded in the Sewer Operating Fund per the Receipt Export Report. The amounts agreed except for \$4,482 posted to the Water operating Fund. We therefore requested management to adjust this amount to the Sewer Operating Fund. We noted the Fiscal Officer adjusted this amount on February 17, 2022.
5. For new debt issued during 2020 and 2019, we inspected the debt legislation, which stated the Village must use the proceeds for a Sanitary Sewer Replacement Project. We inspected the Payment Export Report and observed the Village paid contractors for the Sanitary Sewer Replacement Project throughout 2020 and 2019.

**Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2020 and one payroll check for five employees from 2019 from the Wage Detail Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
    - i. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
    - ii. We agreed these items to the information used to compute gross and net pay related to this check.

We found one employee without a Public Employees Retirement System withholding authorization on file in 2020. We also found one instance where an employee was paid for five hours less than the hours recorded on his timecard. We brought this to management's attention; however, they have not added this amount to a subsequent payment to this employee as of February 22, 2022. Because we did not compare all timecards, our report provides no assurance whether or not other similar errors occurred.
  - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the minute record. We found one employee in 2019 paid \$21 from Street Construction, Maintenance and Repair Fund, \$14 from Parks and Recreation Levy Fund, and \$14 from Cemetery Levy Fund that should have been paid from Trash Fund. We therefore requested management to adjust this amount to proper funds as indicated. We noted the Fiscal Officer adjusted these amounts on February 17, 2022.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2020 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2020. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	01/31/2021	03/09/2021	\$660	\$660
State income taxes	01/15/2021	01/14/2021	\$361	\$361
OPERS retirement	01/30/2021	01/25/2021	\$1,699	\$1,130

As stated above, the Village had not paid OPERS the amount of \$569 as required by Ohio Rev. Code §§ 145.47 and 145.48 by January 30, 2021. However, all required amounts have been remitted as of the date of this report. In addition, the Village did not pay federal withholdings until March 2021.

**Non-Payroll Cash Disbursements**

- We selected 10 disbursements from the Payment Export Report for the year ended December 31, 2020 and 10 from the year ended 2019 and determined whether:
- a. The disbursements were for a proper public purpose. We found one exception. Check 15352 dated November 13, 2020 included \$53 of sales tax paid by the Village.

### Non-Payroll Cash Disbursements (Continued)

- b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Payment Export Report and to the names and amounts on the supporting invoices. We found two exceptions. EFT 95-2020 dated August 20, 2020 per the Payment Export Report cleared the bank as check 15259. Also, no check date was indicated on the canceled check that corresponded to check 15149 dated June 1, 2020 from the Payment Export Report.
- c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
- d. The Fiscal Officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). We found six instances in 2020 where the certification date was after the vendor invoice date, and there was also no evidence that a *Then and Now Certificate* was issued. In 2020, we found one instance where a disbursement requiring certification was not certified. We found three instances in 2019 where the certification date was after the vendor invoice date, and there was also no evidence that a *Then and Now Certificate* was issued. Ohio Rev. Code § 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a *Then and Now Certificate* is used. Because we did not inspect all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

### Mayor's Court Transactions and Cash Balances

1. We recalculated the December 31, 2020 and December 31, 2019 bank reconciliations. We found as of December 31, 2020 and 2019, checks and EFT's which had not been written/issued as of year-end were identified as outstanding debits to allow for using a Mayor's Court Cashbook balance of \$1 in the reconciliation rather than the account balance in the Mayor's Court Cashbook of \$481 and \$837, respectively. These checks/EFT's were issued the following January of each year, as indicated by the Mayor's Court cashbook and bank statements, to properly distribute the Mayor's Court collections to the Village General Fund and all other required entities.
2. We compared the reconciled cash totals as of December 31, 2020 and December 31, 2019 to the Mayor's Court Fund balance reported in the Mayor's Court cashbook. The balances agreed except for the correction identified in the previous step.
3. We agreed the totals per the bank reconciliations to the total of December 31, 2020 and 2019 listing of unpaid distributions as of each December 31. The amounts agreed.
4. We confirmed the December 31, 2020 bank account balance with the Mayor's Court financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2020 bank reconciliation without exception.
5. We selected five cases from the court cash book and agreed the payee and amount posted to the:
  - a. Duplicate receipt book.
  - b. Docket, including comparing the total fine paid to the judgment issued by the judge (i.e. mayor)
  - c. Case file.The amounts recorded in the cash book, receipts book, docket and case file agreed except one instance representing a partial payment of a judgment, which is not an exception.
6. From the cash book, we selected one month from the year ended December 31, 2020 and one month from the year ended 2019 and determined whether:



### **Mayor's Court Transactions and Cash Balances (Continued)**

- a. The monthly sum of fines and costs collected for those months agreed to the amounts reported as remitted to the Village, State or other applicable government in the following month. We found no exceptions.
- b. The totals remitted for these two months per the cash book agreed to the returned canceled checks/bank statements. For payments made to the Village of Coalton, the check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the cash book. For payments made to the Treasurer of State of Ohio, the EFT date, payee name, and amount recorded on the bank statements agreed to the EFT date, payee name and amount recorded in the cash book.

### **Compliance – Budgetary**

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2020 and 2019 for the General, Fire Department Fund, and Water Operating Fund, as recorded in the Comparison of Disbursements and Encumbrances Report. We observed that General Fund expenditures for 2020 exceeded total appropriations by \$2,958, contrary to Ohio Rev. Code § 5705.41(B).
2. We inspected the Cash Summary by Fund Report for the Cemetery Perpetual Fund. Not more than 5% of non-spendable monies were released, spent, or otherwise modified during the engagement period. No exceptions were noted.
3. We inspected the 5 largest interfund transfers from 2020 and 2019 Interfund Transfer Listing Reports for compliance with Ohio Rev. Code §§ 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner.
4. We inspected the Cash Summary by Fund Report for the years ended December 31, 2020 and 2019 for negative cash fund balance. Ohio Rev. Code § 5705.10(l) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. There were no funds having negative cash fund balances.

### **Sunshine Law Compliance**

1. We obtained and inspected the Village's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with Village management and determined that the Village did not have any completed public records requests during the engagement period. The Village did not have any denied public records requests during the engagement period. The Village did not have any public records requests with redactions during the engagement period.
3. We inquired whether the Village had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code §§ 149.43(B)(2) and 149.43(B)(3). We found no exceptions.

### **Sunshine Law Compliance (Continued)**

4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inquired with Village management and determined that the Village did not have a policy manual during the engagement period therefore the public records policy could not be included as required by Ohio Rev. Code § 149.43(E)(2).
6. We observed that the Village's poster describing their Public Records Policy was displayed conspicuously in all branches of the Village as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Village management and determined that the Village did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found the Mayor and one Councilperson whose terms ended December 31, 2019 did not attend the training as required.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Village notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained - retained, at a minimum, for the engagement period
  - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.

We found three exceptions. On May 6, 2019, the Council entered into executive session with the purpose documented only as "for personnel issues." On August 5, 2019, the Council entered into executive session without documenting the purpose. On August 3, 2020, the Council entered into executive session with the purpose documented only as "to discuss personnel issues." These descriptions are not specific enough to determine executive session was only used for allowable purposes.

### **HB 481 / HB 614 Coronavirus Relief Fund (CRF) Compliance**

1. We inquired of management and those charged with governance and documented how the Village decided to spend their CRF allocations and how the Village evaluated and documented their compliance with the CARES Act three-prong test. We then selected five payroll, non-payroll, and subgrant/subloan transactions. and determined the Village:

### **HB 481 / HB 614 Coronavirus Relief Fund (CRF) Compliance (Continued)**

- a. Spent the CRF money (including additional distributions or redistributions) in accordance with use of funds requirements and
- b. Maintained appropriate supporting documentation.

We found check 15352 included \$53 of sales tax which was not a proper public purpose and therefore not in accordance with requirements. In addition, one check for \$48,615 was issued to the Village to reimburse Village funds for expenditures made related to the Coronavirus Relief Funds. The entire receipt for \$48,615 was posted to the General Fund when \$1,217 should have been posted to the Parks and Recreation Levy Fund (2903), \$1,217 should have been posted to the Cemetery Levy Fund (2904), and \$45,978 should have been posted to the General Fund. We therefore requested management to adjust this amount to the indicated funds. We noted the Fiscal Officer adjusted this amount on February 17, 2022.

2. We recalculated the unencumbered balance the local government should have paid back to the county treasurer and determined the unencumbered balance of money was not returned to the county treasurer by November 20, 2020.

### **Other Compliance**

1. Ohio Rev. Code § 117.38 requires villages to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed whether the Village filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2020 and 2019 in the Hinkle system. Financial information was filed on September 7, 2021 and August 23, 2021 for the years ended December 31, 2020 and 2019, respectively, which was not within the allotted timeframe.
2. We inspected the Fiscal Integrity Act Portal (<http://www.ohioauditor.gov/fiscalintegrity/default.html>) to determine whether the Fiscal Officer obtained the training required by Ohio Rev. Code §§ 507.12 and 733.81. The Fiscal Officer did not obtain the required two hours of ethics training.

We were engaged by the Village to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Village's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Village and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed-upon procedures engagement.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

February 25, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF COALTON**

**JACKSON COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 3/15/2022**

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