



Certified Public Accountants, A.C.

**COSHOCTON, FAIRFIELD, LICKING, PERRY  
SOLID WASTE DISTRICT  
LICKING COUNTY  
Regular Audit  
For the Years Ended December 31, 2017 and 2016**

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Marietta, OH 45750  
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# Dave Yost • Auditor of State

Board of Directors  
Coshocton Fairfield Licking Perry Solid Waste District  
675 Price Road  
Newark, Ohio 43055

We have reviewed the *Independent Auditor's Report* of the Coshocton Fairfield Licking Perry Solid Waste District, Licking County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2016 through December 31, 2017. 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.

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 Coshocton Fairfield Licking Perry Solid Waste District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

October 31, 2018

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COSHOCTON, FAIRFIELD, LICKING, PERRY SOLID WASTE DISTRICT  
LICKING COUNTY

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## INDEPENDENT AUDITOR'S REPORT

July 20, 2018

Coshocton, Fairfield, Licking, Perry Solid Waste District  
Licking County  
675 Price Road  
Newark, OH 43055

To the Board of Directors:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements, and related notes of **Coshocton, Fairfield, Licking, Perry Solid Waste District**, Licking County, (the District) as of and for the years ended December 31, 2017 and 2016.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

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***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, the District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the District does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2017 and 2016, or changes in financial position or cash flows thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements, and related notes of Coshocton, Fairfield, Licking, Perry Solid Waste District, Licking County as of December 31, 2017 and 2016, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2018, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



**Perry & Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio



**COSHOCTON, FAIRFIELD, LICKING, PERRY SOLID WASTE DISTRICT  
LICKING COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGE IN FUND BALANCE (REGULATORY CASH BASIS)  
ENTERPRISE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	Enterprise
<b>Cash Receipts</b>	
Disposal Fees	\$ 2,514,778
Generation Fees	471,582
Reimbursement of unspent contract funds	159,162
Earnings on Investments (Interest)	16,861
<i>Total Cash Receipts</i>	3,162,383
<b>Cash Disbursements</b>	
Current:	
Personnel Services	155,951
Office Supplies and Materials	22,619
Recycling	1,151,607
Education and Litter Collection	659,965
Health Department Enforcement	167,447
Litter Law Enforcement	218,353
Market Development	9,293
Payout of Vacation/Sick for Contracted Employees	10,372
County Assistance	110,000
Household Hazardous Waste Collection	1,680
<i>Total Cash Disbursements</i>	2,507,287
<i>Net Change in Fund Cash Balance</i>	655,096
<i>Fund Cash Balance, January 1</i>	7,216,129
<i>Fund Cash Balance, December 31</i>	\$ 7,871,225

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

**COSHOCTON, FAIRFIELD, LICKING, PERRY SOLID WASTE DISTRICT**

**LICKING COUNTY**

*Notes to the Financial Statements*

*For the Year Ended December 31, 2017*

**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Coshocton, Fairfield, Licking, Perry Solid Waste District, Licking County, (the District) as a body corporate and politic. The three Commissioners of Coshocton, Fairfield, Licking and Perry Counties govern the District. The District provides solid waste recycling opportunities and other waste management services to these counties.

The District's management believes these financial statements present all activities for which the District is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The District's financial statements consist of a combined statement of receipts, disbursements and change in fund balance (regulatory cash basis) for all enterprise fund types organized on a fund type basis.

***Fund Accounting***

The District uses a fund to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The fund of the District is presented below:

***Enterprise Fund*** The enterprise fund accounts 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.

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

***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 or function level of control, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. The Licking County Budget Commission must approve the annual appropriation measure. 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 Licking County Budget Commission must approve estimated resources.

**COSHOCTON, FAIRFIELD, LICKING, PERRY SOLID WASTE DISTRICT**  
**LICKING COUNTY**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

**Note 2 – Summary of Significant Accounting Policies (Continued)**

***Budgetary Process (Continued)***

**Encumbrances** The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are carried over only for the purpose of paying approved prior year expenses, and need not be reappropriated.

A summary of 2017 budgetary activity appears in Note 3.

***Deposits and Investments***

As the Ohio Revised Code permits, the Licking County Treasurer holds the District's deposits as the District's custodian. The County holds the District's assets in its investment pool, valued at the Treasurer's reported carrying amount.

***Capital Assets***

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2017 follows:

2017 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 2,853,000	\$ 3,162,383	\$ 309,383
Total	\$ 2,853,000	\$ 3,162,383	\$ 309,383

2017 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 2,557,597	\$ 2,546,999	\$ 10,598
Total	\$ 2,557,597	\$ 2,546,999	\$ 10,598

**COSHOCTON, FAIRFIELD, LICKING, PERRY SOLID WASTE DISTRICT**  
*LICKING COUNTY*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2017*  
*(Continued)*

**Note 4 – Risk Management**

***Commercial Insurance***

The District has obtained commercial insurance for the following risks:

- Comprehensive property;
- General liability;

The District (through Licking County) also provides health insurance, vision and dental coverage to full time employees through a private carrier.

Property and casualty settlements did not exceed insurance coverage for the past three fiscal years as there were no property or casualty claims. There have been no changes in coverage amounts.

The District employees are also covered by a blanket bond maintained by Licking County for errors and omissions. Licking County provides vehicle insurance for one district vehicle.

**Note 5 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

The District's two employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10%, of their gross salaries and the District contributed an amount equaling 14%, of participants' gross salaries. The District has paid all contributions required through December 31, 2017.

**Note 6 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017.

**Note 7 – Related Party Transactions**

The Board of Directors approves contracts with governmental agencies located within the counties they represent.

**Note 8 – Contractual Commitments**

In October of 2017, the Board of Directors awarded contracts to county recycling offices, health departments and sheriff offices for services rendered to the District in 2018. The total amount of funds committed for the next year was \$2,639,641.50.

**COSHOCTON, FAIRFIELD, LICKING, PERRY SOLID WASTE DISTRICT**

*LICKING COUNTY*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2017*

*(Continued)*

**Note 8 – Contractual Commitments (Continued)**

All equipment purchased by contractors with District contract funds becomes the property of the contractor so long as it continues to be used for the original purpose of recycling, composting, or enforcement as approved in the contract agreement. Upon termination of the use of equipment for contract activity, the contractor must notify the District in writing of intent to dispose of equipment, estimate fair market value of the equipment, and gain approval by the Board of Directors prior to taking action. If equipment holding a positive fair market value is disposed via sale, the contractor must reimburse the District the amount received in the sale.

**COSHOCTON, FAIRFIELD, LICKING, PERRY SOLID WASTE DISTRICT  
LICKING COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGE IN FUND BALANCE (REGULATORY CASH BASIS)  
ENTERPRISE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Enterprise
<b>Cash Receipts</b>	
Disposal Fees	\$ 2,238,198
Generation Fees	540,384
Reimbursement of unspent contract funds	171,915
Earnings on Investments (Interest)	26,239
Other	4
<i>Total Cash Receipts</i>	<i>2,976,740</i>
<b>Cash Disbursements</b>	
Current:	
Personnel Services	151,656
Office Supplies and Materials	29,422
Recycling	1,067,463
Education and Litter Collection	642,224
Health Department Enforcement	160,630
Litter Law Enforcement	180,572
Market Development	227
Payout of Vacation/Sick for Contracted Employees	2,033
<i>Total Cash Disbursements</i>	<i>2,234,227</i>
<i>Net Change in Fund Cash Balance</i>	<i>742,513</i>
<i>Fund Cash Balance, January 1</i>	<i>6,473,616</i>
<i>Fund Cash Balance, December 31</i>	<i>\$ 7,216,129</i>

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

**COSHOCTON, FAIRFIELD, LICKING, PERRY SOLID WASTE DISTRICT**

**LICKING COUNTY**

*Notes to the Financial Statements*

*For the Year Ended December 31, 2016*

**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Coshocton, Fairfield, Licking, Perry Solid Waste District, Licking County, (the District) as a body corporate and politic. The three Commissioners of Coshocton, Fairfield, Licking and Perry Counties govern the District. The District provides solid waste recycling opportunities and other waste management services to these counties.

The District's management believes these financial statements present all activities for which the District is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The District's financial statements consist of a combined statement of receipts, disbursements and change in fund balance (regulatory cash basis) for all enterprise fund types organized on a fund type basis.

***Fund Accounting***

The District uses a fund to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The fund of the District is presented below:

***Enterprise Fund*** The enterprise fund accounts 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.

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

***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 or function level of control, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. The Licking County Budget Commission must approve the annual appropriation measure. 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 Licking County Budget Commission must approve estimated resources.

**COSHOCTON, FAIRFIELD, LICKING, PERRY SOLID WASTE DISTRICT**  
**LICKING COUNTY**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

**Note 2 – Summary of Significant Accounting Policies (Continued)**

***Budgetary Process (Continued)***

**Encumbrances** The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are carried over only for the purpose of paying approved prior year expenses, and need not be reappropriated.

A summary of 2016 budgetary activity appears in Note 3.

***Deposits and Investments***

As the Ohio Revised Code permits, the Licking County Treasurer holds the District's deposits as the District's custodian. The County holds the District's assets in its investment pool, valued at the Treasurer's reported carrying amount.

***Capital Assets***

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2016 follows:

2016 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 2,245,642	\$ 2,976,740	\$ 731,098
Total	\$ 2,245,642	\$ 2,976,740	\$ 731,098

2016 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 2,481,228	\$ 2,374,942	\$ 106,286
Total	\$ 2,481,228	\$ 2,374,942	\$ 106,286



**COSHOCTON, FAIRFIELD, LICKING, PERRY SOLID WASTE DISTRICT**  
*LICKING COUNTY*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

**Note 4 – Risk Management**

***Commercial Insurance***

The District has obtained commercial insurance for the following risks:

- Comprehensive property;
- General liability;

The District (through Licking County) also provides health insurance, vision and dental coverage to full time employees through a private carrier.

Property and casualty settlements did not exceed insurance coverage for the past three fiscal years as there were no property or casualty claims. There have been no changes in coverage amounts.

The District employees are also covered by a blanket bond maintained by Licking County for errors and omissions. Licking County provides vehicle insurance for one district vehicle.

**Note 5 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

The District's two employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10%, of their gross salaries and the District contributed an amount equaling 14%, of participants' gross salaries. The District has paid all contributions required through December 31, 2016.

**Note 6 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. OPERS contributes 2 percent of employer contribution to fund these benefits.

**Note 7 – Related Party Transactions**

The Board of Directors approves contracts with governmental agencies located within the counties they represent.

**Note 8 – Contractual Commitments**

In October of 2016, the Board of Directors awarded contracts to county recycling offices, health departments and sheriff offices for services rendered to the District in 2017, and a contract to the Village of Granville to buy recycled content items for public use. The total amount of funds committed for the next year was \$2,196,352.10.

**COSHOCTON, FAIRFIELD, LICKING, PERRY SOLID WASTE DISTRICT**

*LICKING COUNTY*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2016*

*(Continued)*

**Note 8 – Contractual Commitments (Continued)**

All equipment purchased by contractors with District contract funds becomes the property of the contractor so long as it continues to be used for the original purpose of recycling, composting, or enforcement as approved in the contract agreement. Upon termination of the use of equipment for contract activity, the contractor must notify the District in writing of intent to dispose of equipment, estimate fair market value of the equipment, and gain approval by the Board of Directors prior to taking action. If equipment holding a positive fair market value is disposed via sale, the contractor must reimburse the District the amount received in the sale.



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

July 20, 2018

Coshocton, Fairfield, Licking, Perry Solid Waste District  
Licking County  
675 Price Road  
Newark, OH 43055

To the Board of Directors:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements of **Coshocton, Fairfield, Licking, Perry Solid Waste District**, Licking County, (the District) as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements, and have issued our report thereon dated July 20, 2018, wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

**Internal Control Over Financial Reporting**

As part of our financial statement audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the District's internal control. Accordingly, we have not opined on it.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the District's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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### **Compliance and Other Matters**

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

### **Purpose of this Report**

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio



# Dave Yost • Auditor of State

**COSHOCTON, FAIRFIELD, LICKING, PERRY SOLID WASTE DISTRICT**

**LICKING 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  
NOVEMBER 13, 2018**