



**VILLAGE OF BETTSVILLE
SENECA COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999-1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**VILLAGE OF BETTSVILLE
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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Bettsville
Seneca County
308 Emma Street
PO Box 485
Bettsville, Ohio 44815-0485

To the Village Council:

We have audited the accompanying financial statements of the Village of Bettsville, Seneca County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998. 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 audits in accordance with generally accepted auditing standards 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 audits provide 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 of the Village as of December 31, 1999 and 1998, 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 May 17, 2000 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.

This report is intended solely for the information and use of management, the 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, appearing to read "Jim Petro".

Jim Petro
Auditor of State

May 17, 2000

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**VILLAGE OF BETTSVILLE
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<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	\$53,299			\$53,299
Intergovernmental Receipts	171,865	\$28,385		200,250
Charges for Services	19,178		\$38,288	57,466
Fines, Licenses, and Permits	12,696			12,696
Miscellaneous	5,613			5,613
	<u>262,651</u>	<u>28,385</u>	<u>38,288</u>	<u>329,324</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	88,404			88,404
Public Health Services	1,152			1,152
Transportation		55,725		55,725
General Government	37,838			37,838
Debt Service:				
Principal Payments	21,014			21,014
Interest Payments	5,852			5,852
Capital Outlay	95,721			95,721
	<u>249,981</u>	<u>55,725</u>		<u>305,706</u>
Total Receipts Over/(Under) Disbursements	<u>12,670</u>	<u>(27,340)</u>	<u>38,288</u>	<u>23,618</u>
Other Financing Receipts/(Disbursements):				
Sale of Fixed Assets	7,726			7,726
Transfers-In		27,366		27,366
Transfers-Out	(27,366)			(27,366)
Other Financing Sources	16,076			16,076
Other Financing Uses	(15,347)		(3,618)	(18,965)
	<u>(18,911)</u>	<u>27,366</u>	<u>(3,618)</u>	<u>4,837</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(6,241)	26	34,670	28,455
Fund Cash Balances, January 1	<u>67,073</u>	<u>863</u>		<u>67,936</u>
Fund Cash Balances, December 31	<u>\$60,832</u>	<u>\$889</u>	<u>\$34,670</u>	<u>\$96,391</u>

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

**VILLAGE OF BETTSVILLE
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES
 PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	
Operating Cash Receipts:			
Charges for Services	\$73,472		\$73,472
Miscellaneous	3,255	\$8,268	11,523
	<u>76,727</u>	<u>8,268</u>	<u>84,995</u>
Operating Cash Disbursements:			
Personal Services	36,135		36,135
Supplies and Materials	32,668		32,668
	<u>68,803</u>	<u></u>	<u>68,803</u>
Operating Income	<u>7,924</u>	<u>8,268</u>	<u>16,192</u>
Non-Operating Cash Disbursements:			
Other Non-Operating Cash Disbursements		10,500	10,500
Net Receipts Over/(Under) Disbursements	7,924	(2,232)	5,692
Fund Cash Balances, January 1	<u>39,985</u>	<u>164,191</u>	<u>204,176</u>
Fund Cash Balances, December 31	<u>\$47,909</u>	<u>\$161,959</u>	<u>\$209,868</u>

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

**VILLAGE OF BETTSVILLE
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$52,652		\$52,652
Intergovernmental Receipts	111,213	\$27,170	138,383
Charges for Services	17,577		17,577
Fines, Licenses, and Permits	8,617		8,617
Miscellaneous	6,373		6,373
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	196,432	27,170	223,602
Cash Disbursements:			
Current:			
Security of Persons and Property	79,939		79,939
Public Health Services	1,152		1,152
Basic Utility Services	360		360
Transportation		43,470	43,470
General Government	60,055		60,055
Debt Service:			
Principal Payments	2,997		2,997
Interest Payments	472		472
Capital Outlay	133,925		133,925
	<hr/>	<hr/>	<hr/>
Total Disbursements	278,900	43,470	322,370
Total Receipts (Under) Disbursements	<hr/> (82,468)	<hr/> (16,300)	<hr/> (98,768)
Other Financing Receipts/(Disbursements):			
Proceeds from Notes	98,930		98,930
Transfers-In		13,000	13,000
Transfers-Out	(13,000)		(13,000)
Other Financing Sources	14,800		14,800
Other Financing Uses	(18,270)		(18,270)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	82,460	13,000	95,460
Excess of Cash Receipts and Other Financing Receipts Under Cash Disbursements and Other Financing Disbursements	(8)	(3,300)	(3,308)
Fund Cash Balances, January 1	<hr/> 67,081	<hr/> 4,163	<hr/> 71,244
Fund Cash Balances, December 31	<u>\$67,073</u>	<u>\$863</u>	<u>\$67,936</u>

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

**VILLAGE OF BETTSVILLE
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES
 PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	
Operating Cash Receipts:			
Charges for Services	\$60,504		\$60,504
Miscellaneous	2,431	\$7,942	10,373
Total Operating Cash Receipts	<u>62,935</u>	<u>7,942</u>	<u>70,877</u>
Operating Cash Disbursements:			
Personal Services	33,710		33,710
Supplies and Materials	32,396		32,396
Total Operating Cash Disbursements	<u>66,106</u>		<u>66,106</u>
Operating Income/(Loss)	<u>(3,171)</u>	<u>7,942</u>	<u>4,771</u>
Non-Operating Cash Receipts:			
Other Non-Operating Receipts		972	972
Non-Operating Cash Disbursements:			
Other Non-Operating Cash Disbursements		8,508	8,508
Net Receipts Over/(Under) Disbursements	(3,171)	406	(2,765)
Fund Cash Balances, January 1	<u>43,156</u>	<u>163,785</u>	<u>206,941</u>
Fund Cash Balances, December 31	<u>\$39,985</u>	<u>\$164,191</u>	<u>\$204,176</u>

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

**VILLAGE OF BETTSVILLE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Bettsville, Seneca 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 water and sewer utilities, and police 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

Certificates of deposits 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 Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue 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 BETTSVILLE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

3. Capital Project Fund

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

Sewer Special Assessment Fund - This fund receives money from the assessment of a monthly sewer charge for a future sewer project.

4. Enterprise Fund

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:

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

5. Fiduciary Funds (Trust Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Village to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund.

Grace Frankhouser Trust and Sadie Grimes Trust - Both funds use investment revenue to give scholarships to students in the Village.

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 and object level of control, and appropriations may not exceed estimated resources. The Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

**VILLAGE OF BETTSVILLE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. The Village did not encumber all commitments required by Ohio law.

A summary of 1999 and 1998 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. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation leave is not reflected as liabilities under the cash basis of accounting used by the Village.

2. EQUITY IN POOLED CASH

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:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$110,410	\$105,765
Certificates of deposit	<u>195,849</u>	<u>166,347</u>
Total deposits	<u>\$306,259</u>	<u>\$272,112</u>

Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Village.

At December 31, 1999, \$7,304 of deposits were not insured or collateralized, contrary to Chapter 135, Ohio Revised Code.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1999 and 1998 follows:

VILLAGE OF BETTSVILLE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$322,843	\$286,453	(\$36,390)
Special Revenue	60,323	55,751	(4,572)
Capital Projects		38,288	38,288
Enterprise	67,715	76,727	9,012
Fiduciary	8,900	8,268	(632)
Total	<u>\$459,781</u>	<u>\$465,487</u>	<u>\$5,706</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$247,801	\$292,694	(\$44,893)
Special Revenue	60,663	55,725	4,938
Capital Projects		3,618	(3,618)
Enterprise	104,300	68,803	35,497
Fiduciary	17,000	10,500	6,500
Total	<u>\$429,764</u>	<u>\$431,340</u>	<u>(\$1,576)</u>

1998 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$172,361	\$310,162	\$137,801
Special Revenue	40,200	40,170	(30)
Enterprise	65,900	62,935	(2,965)
Fiduciary	8,600	8,914	314
Total	<u>\$287,061</u>	<u>\$422,181</u>	<u>\$135,120</u>

VILLAGE OF BETTSVILLE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$225,558	\$310,170	(\$84,612)
Special Revenue	44,015	43,470	545
Enterprise	105,250	66,106	39,144
Fiduciary	18,000	8,508	9,492
Total	\$392,823	\$428,254	(\$35,431)

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 payment, 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.

5. DEBT

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
Police Vehicle Note	\$3,303	5%
Fire Truck Note	81,062	6%
Total	\$84,365	

The notes relate to the purchases of a police vehicle and a fire truck.

VILLAGE OF BETTSVILLE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

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

Year ending December 31:	Police Vehicle	Fire Truck
2000	\$3,469	\$23,397
2001		23,397
2002		23,397
2003		23,397
Total	\$3,469	\$93,588

In 1998, the Village entered into a loan agreement with Ohio Water Development Authority (OWDA) in the amount of \$350,000 to cover the cost of preliminary engineering services for the Village's sewer project. In 1999, the Village received \$94,521 from OWDA. The Village is to start repayment of the loan in January 1, 2002.

6. RETIREMENT SYSTEMS

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 1999 and 1998, members of PERS contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 1999.

7. NONCOMPLIANCE

The Village did not comply with several sections of the Ohio Revised Code relating to the budgetary process.

- A. Ohio Revised Code § 5705.36 – The Village did not obtain an amended certificate of estimated resources when it was determined that total revenues were greater than the amounts officially certified.
- B. Ohio Revised Code § 5705.41(B) – Expenditures exceeded appropriations in two funds during 1999.
- C. Ohio Revised Code § 5705.41(D) – The Village did not properly encumber all commitments.

8. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions



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

Village of Bettsville
Seneca County
308 Emma Street
PO Box 485
Bettsville, Ohio 44815-0485

To the Village Council:

We have audited the accompanying financial statements of the Village of Bettsville, Seneca County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated May 17, 2000. We conducted our audits in accordance with generally accepted auditing standards 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 four instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 1999-30574-001, 1999-30574-002, and 1999-30574-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated May 17, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered 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. 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 Village in a separate letter dated May 17, 2000.

This report is intended for the information and use of 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, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

May 17, 2000

**VILLAGE OF BETTSVILLE
SCHEDULE OF FINDINGS
DECEMBER 31, 1999 AND 1998**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 1999-30574-001

Ohio Revised Code § 5705.36 allows all subdivisions to request an increased amended certificate of estimated resources and a reduced amended certificate upon determination by the fiscal officer that revenue to be collected will be greater or less than the amount in the official certificate of estimated resources.

As of December 31, 1999 the following funds should have received an amended certificate:

<u>Fund Name</u>	<u>Variance</u>
General Fund	\$(36,390)
Sewer Special Assessment	38,288

As of December 31, 1998 the following funds should have received an amended certificate:

<u>Fund Name</u>	<u>Variance</u>
General Fund	\$137,801

The Village had sufficient revenue to obtain the amended certificates in some funds and on others funds the actual receipts were not sufficient to cover expenditures. For the funds listed above, the failure to amend the certificate contributed to the budgetary violation cited in finding 1999-30574-002. We recommend the Village approve amended certificates.

FINDING NUMBER 1999-30574-002

Ohio Revised Code § 5705.41 (B) states that no taxing unit shall make any expenditure of money unless it has been appropriated. Expenditures exceeded appropriations in the General Fund and the Sewer Special Assessment Fund during 1999 and the General Fund in 1998. This could result in deficit spending. We recommend appropriation measures be compared to the latest amended certificate of estimated resources and appropriation modifications be made prior to submitting to the County Auditor.

FINDING NUMBER 1999-30574-003

Ohio Revised Code § 5705.41(D) states that no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated. Also, no orders or contracts involving the expenditure of money is to be made unless there is attached thereto a certificate of the fiscal officer certifying that the amount required for the order or contract has been lawfully appropriated and is in the treasurer or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

This section also provides two “exceptions” to the above requirement:

1. Then an Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer’s certificate that a sufficient sum was appropriated and free of any encumbrances, the Board may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within thirty days from the receipts of such certificate, if such certificate is otherwise valid.
2. If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Board.

The Clerk/Treasurer did not sign certificates prior to expenditure and then and now certificates were not used in thirty-eight percent of the items tested. We recommend the Village Clerk/Treasurer certify the amount required to meet a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the appropriate fund free from any previous encumbrance prior to placing an order. In instances where prior certification is not practical, we recommend the issuance of a “then and now” certificate.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF BETTSVILLE

SENECA 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
JUNE 20, 2000**