



VILLAGE OF AMANDA

Fairfield County

Regular Audit

For the Years Ended December 31, 2002 and 2001

J.L. UHRIG
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS





**Auditor of State
Betty Montgomery**

Members of Council
Village of Amanda
116 East Main Street
P.O. Box 250
Amanda, Ohio 43102

We have reviewed the Independent Auditor's Report of the Village of Amanda, Fairfield County, prepared by J. L. Uhrig and Associates, Inc., for the audit period January 1, 2001 to December 31, 2002. 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 Village of Amanda is responsible for compliance with these laws and regulations.

Betty Montgomery

BETTY MONTGOMERY
Auditor of State

November 12, 2003

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Independent Auditor's Report

Members of Council
Village of Amanda
P.O. Box 250
116 East Main Street
Amanda, OH 43102

We have audited the accompanying financial statements of the Village of Amanda (the "Village") as of and for the years ended December 31, 2002 and December 31, 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.

Except as discussed in the fourth paragraph, we conducted our audit in accordance with generally accepted auditing standards 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 2, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State of Ohio, which is a comprehensive basis of accounting other than generally accepted accounting principles.

We were not able to completely reconcile the differences between the bank account balances and the Village's fund cash balances as of December 31, 2002 and December 31, 2001, which reflect unreconcilable differences of \$2,554 and \$2,130 at the end of each year, respectively, where the bank account balances exceed the Village's fund cash balances.

In our opinion, except for the effects of such adjustments, if any, that might have been determined to be necessary had we been able to reconcile the differences between the bank account balances and the Village's fund cash balances at the end of each year, the financial statements referred to above present fairly, in all material respects, the fund cash balances of the Village as of December 31, 2002 and December 31, 2001, and its cash receipts and cash disbursements for the years then ended, on the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 20, 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 when considering the results of our audit.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

October 20, 2003

VILLAGE OF AMANDA
Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances - All Governmental Fund Types
For the Year Ended December 31, 2002

	General	Special Revenue	Total (Memorandum Only)
Receipts:			
Local Taxes	\$20,368	\$22,837	\$43,205
Intergovernmental	26,042	34,753	60,795
Charges for Services	43,645	0	43,645
Fines, Licenses and Permits	25	0	25
Interest	2,472	0	2,472
Miscellaneous	3,949	0	3,949
<i>Total Receipts</i>	<u>96,501</u>	<u>57,590</u>	<u>154,091</u>
Disbursements:			
<i>Current:</i>			
General Government	43,984	0	43,984
Security of Persons and Property	7,183	0	7,183
Transportation	8,732	53,021	61,753
Leisure Time Activities	1,077	0	1,077
Community Environment	396	0	396
Basic Utility Service	44,715	0	44,715
<i>Total Disbursements</i>	<u>106,087</u>	<u>53,021</u>	<u>159,108</u>
Receipts Over (Under) Disbursements	(9,586)	4,569	(5,017)
Fund Balance (Deficit) at Beginning of Year	<u>124,104</u>	<u>22,564</u>	<u>146,668</u>
Fund Balance (Deficit) at End of Year	<u><u>\$114,518</u></u>	<u><u>\$27,133</u></u>	<u><u>\$141,651</u></u>

The accompanying notes are an integral part of these financial statements.

VILLAGE OF AMANDA
Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances - Proprietary Fund Type
For the Year Ended December 31, 2002

	Enterprise
Operating Receipts:	
Charges for Services	\$134,116
Other Operating Receipts	4,908
<i>Total Operating Receipts</i>	139,024
Operating Disbursements:	
<i>Current:</i>	
Personal Services	24,350
Employee Fringe Benefits	3,450
Contractual Services	71,612
Supplies and Materials	17,199
Other Operating Expenses	545
<i>Debt Service:</i>	
Principal Retirement	10,300
Interest and Fiscal Charges	43,917
<i>Total Operating Disbursements</i>	171,373
Operating Income (Loss)	(32,349)
Non-Operating Receipts:	
Proceeds of Loans	38,209
Net Income (Loss)	5,860
Fund Balance (Deficit) at Beginning of Year	116,079
Fund Balance (Deficit) at End of Year	\$121,939

The accompanying notes are an integral part of these financial statements.

VILLAGE OF AMANDA
Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances - All Governmental Fund Types
For the Year Ended December 31, 2001

	General	Special Revenue	Total (Memorandum Only)
Receipts:			
Local Taxes	\$21,157	\$23,746	\$44,903
Intergovernmental	116,142	32,693	148,835
Charges for Services	37,181	0	37,181
Fines, Licenses and Permits	55	0	55
Interest	4,053	0	4,053
Miscellaneous	19,476	0	19,476
<i>Total Receipts</i>	<u>198,064</u>	<u>56,439</u>	<u>254,503</u>
Disbursements:			
<i>Current:</i>			
General Government	72,593	50	72,643
Security of Persons and Property	7,819	0	7,819
Transportation	784	45,173	45,957
Leisure Time Activities	1,200	0	1,200
Community Environment	457	0	457
Basic Utility Service	35,021	0	35,021
<i>Total Disbursements</i>	<u>117,874</u>	<u>45,223</u>	<u>163,097</u>
Receipts Over (Under) Disbursements	80,190	11,216	91,406
Fund Balance (Deficit) at Beginning of Year	<u>43,914</u>	<u>11,348</u>	<u>55,262</u>
Fund Balance (Deficit) at End of Year	<u><u>\$124,104</u></u>	<u><u>\$22,564</u></u>	<u><u>\$146,668</u></u>

The accompanying notes are an integral part of these financial statements.

VILLAGE OF AMANDA
Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances - Proprietary Fund Type
For the Year Ended December 31, 2001

	Enterprise
Operating Receipts:	
Charges for Services	\$139,400
Other Operating Receipts	45
<i>Total Operating Receipts</i>	139,445
Operating Disbursements:	
<i>Current:</i>	
Personal Services	24,935
Employee Fringe Benefits	4,759
Contractual Services	36,987
Supplies and Materials	26,607
Other Operating Expenses	600
<i>Debt Service:</i>	
Principal Retirement	9,800
Interest and Fiscal Charges	45,247
<i>Total Operating Disbursements</i>	148,935
Operating Income (Loss)	(9,490)
Non-Operating Receipts:	
Proceeds of Loans	1,149
Net Income (Loss)	(8,341)
Fund Balance (Deficit) at Beginning of Year	124,420
Fund Balance (Deficit) at End of Year	\$116,079

The accompanying notes are an integral part of these financial statements.

VILLAGE OF AMANDA
Notes to the Financial Statements
For the Years Ended December 31, 2002 and 2001

NOTE 1 - DESCRIPTION OF THE ENTITY

The Village of Amanda, Fairfield County, Ohio (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 board. The Village provides general governmental services, including water and sewer.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

These financial statements were prepared on the cash basis of accounting, which is prescribed or permitted by the Auditor of State of Ohio. This method differs from generally accepted accounting principles because receipts are recognized when received in cash rather than when earned, and disbursements are recognized when a payment is made rather than when a liability is incurred.

Cash and Investments

The Village places all of its funds in demand deposits and certificates of deposit. The Village's certificates of deposit are valued at cost.

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:

General Fund: The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

Special Revenue Fund: These funds are used to account for proceeds from specific sources (other than 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.

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 and services will be recovered through user charges. The Village had the following significant enterprise funds:

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

Sewer Fund - Receives charges for services from residents to cover the cost of providing this utility and paying bonds issued for sewer improvements.

VILLAGE OF AMANDA
Notes to the Financial Statements
For the Years Ended December 31, 2002 and 2001

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Budgetary Process

The Ohio Revised Code requires that each Village fund be budgeted annually.

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 Village Council must annually approve appropriation measures and subsequent amendments. The Fairfield County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year-end.

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

Encumbrances: The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled and reappropriated in the subsequent year.

A summary of 2002 and 2001 budgetary activity appears in Note 4.

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.

NOTE 3 - 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 year end were as follows:

	December 31, 2002	December 31, 2001
Demand Deposits	\$169,218	\$192,868
Certificates of Deposits	94,372	69,879
<i>Total Deposits</i>	\$263,590	\$262,747

Deposits: Deposits are insured by the Federal Depository Insurance Corporation and collateralized by the financial institution's public entity deposit pool.

VILLAGE OF AMANDA
Notes to the Financial Statements
For the Years Ended December 31, 2002 and 2001

NOTE 4 - BUDGETARY ACTIVITY

The Village's budgetary activity for the years ending December 31, 2002 and 2001 was as follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Receipts		Variance
	Budgeted	Actual	
General	\$276,608	\$96,501	(\$180,107)
Special Revenue	56,440	57,590	1,150
Enterprise	145,025	177,233	32,208
<i>Total</i>	\$478,073	\$331,324	(\$146,749)

2002 Budgeted vs. Actual Budgetary Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$381,120	\$106,087	\$275,033
Special Revenue	95,379	53,021	42,358
Enterprise	296,674	171,373	125,301
<i>Total</i>	\$773,173	\$330,481	\$442,692

VILLAGE OF AMANDA
Notes to the Financial Statements
For the Years Ended December 31, 2002 and 2001

NOTE 4 - BUDGETARY ACTIVITY - (Continued)

2001 Budgeted vs. Actual Receipts			
Fund Type	Receipts		Variance
	Budgeted	Actual	
General	\$61,997	\$198,064	\$136,067
Special Revenue	53,064	56,439	3,375
Enterprise	141,412	140,594	(818)
<i>Total</i>	\$256,473	\$395,097	\$138,624

2001 Budgeted vs. Actual Budgetary Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$50,037	\$117,874	(\$67,837)
Special Revenue	60,378	45,223	15,155
Enterprise	151,368	148,935	2,433
<i>Total</i>	\$261,783	\$312,032	(\$50,249)

NOTE 5 - PROPERTY TAX

Real property taxes become a lien on January 1 proceeding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions.

Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as intergovernmental receipts. Payments are due to the County by December 31. If the property owner elects to make semi-annual payments, the first half is due December 31, and the second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by 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 AMANDA
Notes to the Financial Statements
For the Years Ended December 31, 2002 and 2001

NOTE 6 - LONG TERM DEBT

Debt outstanding at December 31, 2002 was as follows:

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Principal</u>
Sanitary Sewer Mortgage Revenue Bonds	2032	5.50%	\$788,200
Ohio Water Development Authority Loan	2007	5.74%	38,867
Ohio Water Development Authority Loan	2005	6.13%	19,402
<i>Total</i>			<u><u>\$846,469</u></u>

The Sanitary Sewer Mortgage Revenue Bonds relate to the Village's municipal sewer system. The bonds were issued for \$850,000 in 1992. The bonds are being repaid in annual installments over 40 years.

The Ohio Water Development Authority Loans relate to the Village's water plant improvements. The loans were issued for a combined total of \$218,000 and the principal amounts above represent the totals drawn to this date. Since the loans have not been completely drawn, an amortization schedule for the loans is not available.

A summary of the Village's future debt funding requirements, including principal and interest payments as of December 31, 2002 follows:

<u>Year Ending December 31</u>	<u>Sewer Revenue Bonds</u>
2003	\$54,251
2004	54,251
2005	54,219
2006	54,253
2007	54,249
2008 - 2012	271,079
2013 - 2017	271,225
2018 - 2022	271,075
2023 - 2027	271,163
2028 - 2032	271,172
Total	<u>1,626,937</u>
Less: Interest Requirements	<u>838,737</u>
<i>Total Principal</i>	<u><u>\$788,200</u></u>

VILLAGE OF AMANDA
Notes to the Financial Statements
For the Years Ended December 31, 2002 and 2001

NOTE 7 - RETIREMENT SYSTEMS

Full-time employees contribute to the Ohio Public Employees Retirement Systems (OPERS), a cost-sharing, multiple-employer defined benefit pension plan administered by the State. This plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established and amended by state statute and are contained in Chapter 145 of the Ohio Revised Code. The OPERS issues a stand-alone, publicly available annual financial report that includes financial statements and required supplementary information. This report may be obtained by writing to Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contribution rates. Plan members are required to contribute 8.5% of their annual covered salary. The Village was required to contribute 13.55% for 2002 and 2001.

The OPERS also provides postemployment health care benefits to age and service retirees with 10 or more years of qualifying service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of postemployment health care. The Ohio Revised Code provides statutory authority for employer contributions. Of the 13.55% employer contribution rates for the Village for the years 2002 and 2001, 5.0% and 4.3%, respectively, was used to fund health care.

NOTE 8 - RISK MANAGEMENT

The Village is a member of the Ohio Municipal League Joint Self Insurance Pool (the Pool). The Pool assumes the risk of loss up to the limits of the Village's policy. The Pool may assess supplemental premiums. The following risks are assumed by the Pool:

- Comprehensive property and general liability
- Public official's liability
- Vehicles

**Report on Compliance and on Internal Control over Financial Reporting
Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards**

Members of Council
Village of Amanda
P.O. Box 250
116 East Main Street
Amanda, Ohio 43102

We have audited the financial statements of the Village of Amanda (the Village), as of and for the years ended December 31, 2002 and December 31, 2001, and have issued our report thereon dated October 20, 2003, which was qualified due to our inability to completely reconcile the differences between the bank account balances and the Village's fund cash balances as of December 31, 2002 and December 31, 2001. We conducted our audit 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompany schedule of findings as items 2002-01 through 2002-05.

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 operations 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 judgement, could adversely affect the Village's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. This reportable condition is described in the accompanying schedule of findings as item 2002-06.

Members of Council
Village of Amanda
Report on Compliance and on Internal Control over Financial Reporting
Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We consider item 2002-06 described above as a reportable condition to be a material weakness.

We also noted other matters involving the internal control over financial reporting that we have reported to the management of the Village in a separate letter dated October 20, 2003.

This report is intended for the information and use of the Village Council and management and is not intended to be and should not be used by anyone other than these specified parties.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

October 20, 2003

VILLAGE OF AMANDA
Schedule of Findings
For the Years Ended December 31, 2002 and 2001

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

Finding Number 2002-01

Section 5705.36 of the Ohio Revised Code, in summary, states that each subdivision is allowed to request increased or decreased amended certificates of estimated resources upon determination of the fiscal officer that revenue collected will be greater or less than the amount in the official certificate of estimated resources.

The Village had estimated resources that were more than the actual amounts received during the year in the General, Sewer and Water Funds in either 2002 or 2001. This could cause the Village to appropriate more than is actually available to spend in these same funds.

Finding Number 2002-02

Ohio Revised Code Section 5705.41(D), in summary, 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 the requirements of this section permits the issuance of a Then and Now Certificate if the fiscal officer can certify that both at the time that the contract or order was made and at the time that the certification is completed, 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. Certification is required before the Village can authorize payment of the obligation. If the Village uses a Then and Now certificate and the expenditure is over \$1,000 (this increased to \$3,000 effective April 7, 2003), the expenditure must be approved by the legislative authority within 30 days. During the year, the Village ordered several items and paid for these items without a properly approved or certified purchase order. In addition, many of the purchase orders the Village did have were not signed as being approved or certified that funds were available.

All purchases of the Village should be approved by Council through a detailed purchase order. The purchase order should then be signed by the Clerk documenting that the funds are available for the purchase before items are ordered. Copies of the purchase order should then be produced and distributed to the vendors and a copy filed with the Village. If a purchase order is not obtained before items are ordered, the Clerk/Treasurer should issue a Then and Now Certificate before any payment is made.

Finding Number 2002-03

Section 731.14 of the Ohio Revised Code, in summary, states that all contracts exceeding fifteen thousand dollars shall be made in writing and made with the lowest and best bidder after advertising for bids. The Village purchased a truck in 2001 that exceeded the dollar threshold and they did not bid it out.

VILLAGE OF AMANDA
Schedule of Findings
For the Years Ended December 31, 2002 and 2001

Finding Number 2002-04

Section 5705.41(B) of the Ohio Revised Code, in summary, states that the Village shall not make any expenditure of money unless it has been appropriated. An appropriation is a budgetary control account that represents the total authorized expenditures for a current fiscal period.

The Village expended and encumbered monies in the General Fund that exceeded the appropriations adopted in 2001.

Finding Number 2002-05

Section 5705.39 of the Ohio Revised Code, in summary, states that the total appropriation from each fund shall not exceed the total estimated revenue. No appropriation measure is to become effective until the County Auditor files a certificate that the total appropriations from each fund do not exceed the total official estimate or amended official estimate.

The Village's adopted appropriations exceeded the estimated resources in the Street Construction - Maintenance and Repair, Sewer and Water Funds in 2002. The Village failed to obtain an amended certificate of estimated resources, which resulted in monies being appropriated that exceeded the estimated resources. This practice could result in funds being overspent during the year.

Finding Number 2002-06

Timely preparation of complete and accurate bank reconciliations is a key to maintaining adequate control over both cash receipts and disbursements. During much of the year, the bank account reconciliations were generally incomplete. Specifically, they contained unreconciled differences. Monthly bank account reconciliations are the primary internal control procedure relating to the Village's cash accounts. During the audit period, bank account reconciliations were prepared, however, the accounts were not completely reconciled. As of December 31, 2002 and December 31, 2001, there were unreconciled differences between the bank account balances and the Village's fund cash balances of \$2,554 and \$2,130, respectively. In each case, the bank account balances exceeded the Village's fund cash balances.

We recommend that the bank account reconciliations be reviewed for accuracy and completeness on a timely basis by the President of Council. The review should include tests of mechanical accuracy and tracing of items on the reconciliation to relevant source documents. The composition of unreconciled differences should be determined and followed up on, and any journal entries deemed necessary as a result be recorded. If necessary, the Clerk/Treasurer should be given additional training and instruction on how to prepare them accurately and completely.



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

VILLAGE OF AMANDA

FAIRFIELD 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 25, 2003**