



**VILLAGE OF BELLE CENTER
LOGAN COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF BELLE CENTER
LOGAN COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Belle Center
Logan County
104 West Buckeye Street
P.O. Box 508
Belle Center, Ohio 43310

To the Village Council:

We have audited the accompanying financial statements of the Village of Belle Center, Logan County, (the Village) as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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 audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village as of December 31, 2000 and 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 25, 2001, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of this audit.

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

Jim Petro
Auditor of State

April 25, 2001

**VILLAGE OF BELLE CENTER
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Property Tax and Other Local Taxes	\$112,547		\$4,520		\$117,067
Intergovernmental Receipts	15,317	30,880			46,197
Fines, Licenses, and Permits	514				514
Interest	4,882	542			5,424
Miscellaneous	6,209				6,209
Total Cash Receipts	<u>139,469</u>	<u>31,422</u>	<u>4,520</u>		<u>175,411</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	9,954				9,954
Leisure Time Activities	831				831
Community Environment	16,952				16,952
Basic Utility Services	21,673				21,673
Transportation	4,927	13,255			18,182
General Government	75,342				75,342
Debt Service	15,875		4,520		20,395
Capital Outlay		738		50,429	51,167
Total Disbursements	<u>145,554</u>	<u>13,993</u>	<u>4,520</u>	<u>50,429</u>	<u>214,496</u>
Total Receipts Over/(Under) Disbursements	(6,085)	17,429	0	(50,429)	(39,085)
Other Financing Receipts:					
Proceeds Of Notes				50,429	50,429
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(6,085)	17,429	0	0	11,344
Fund Cash Balances January 1	<u>190,283</u>	<u>26,103</u>	<u>0</u>	<u>0</u>	<u>216,386</u>
Fund Cash Balances, December 31	<u>\$184,198</u>	<u>\$43,532</u>	<u>\$0</u>	<u>\$0</u>	<u>\$227,730</u>
Reserves for Encumbrances, December 31	<u>\$3,853</u>	<u>\$603</u>	<u>\$0</u>	<u>\$26,356</u>	<u>\$30,812</u>

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

VILLAGE OF BELLE CENTER
LOGAN COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	<u>\$114,849</u>
Operating Cash Disbursements:	
Personal Service	57,919
Employee Fringe Benefits	771
Contractual Services	41,643
Supplies and Materials	20,577
Miscellaneous	<u>371</u>
Total Operating Cash Disbursements	<u>121,281</u>
Operating (Loss)	(6,432)
Fund Cash Balance, January 1	<u>61,421</u>
Fund Cash Balance, December 31	<u><u>\$54,989</u></u>
Reserve for Encumbrances, December 31	<u><u>\$1,403</u></u>

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

**VILLAGE OF BELLE CENTER
LOGAN COUNTY**

**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>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Property Tax and Other Local Taxes	\$116,781		\$4,520		\$121,301
Intergovernmental Receipts	18,601	32,084		20,707	71,392
Fines, Licenses, and Permits	522				522
Interest	3,956	648			4,604
Miscellaneous	7,356	112			7,468
Total Cash Receipts	<u>147,216</u>	<u>32,844</u>	<u>4,520</u>	<u>20,707</u>	<u>205,287</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	10,691				10,691
Leisure Time Activities	1,619				1,619
Community Environment	9,484				9,484
Basic Utility Service	5,430				5,430
Transportation	11,247	38,428			49,675
General Government	78,173				78,173
Debt Service			4,520		4,520
Capital Outlay				114,360	114,360
Total Disbursements	<u>116,644</u>	<u>38,428</u>	<u>4,520</u>	<u>114,360</u>	<u>273,952</u>
Total Receipts Over/(Under) Disbursements	<u>30,572</u>	<u>(5,584)</u>	<u>0</u>	<u>(93,653)</u>	<u>(68,665)</u>
Other Financing Receipts/(Disbursements):					
Proceeds from Note Debt				93,653	93,653
Transfers-In		10,000			10,000
Transfers-Out	(10,000)				(10,000)
Total Other Financing Receipts/(Disbursements)	<u>(10,000)</u>	<u>10,000</u>	<u>0</u>	<u>93,653</u>	<u>93,653</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	20,572	4,416	0	0	24,988
Fund Cash Balances January 1	169,711	21,687	0	0	191,398
Fund Cash Balances, December 31	<u>\$190,283</u>	<u>\$26,103</u>	<u>\$0</u>	<u>\$0</u>	<u>\$216,386</u>
Reserves for Encumbrances, December 31	<u>\$426</u>	<u>\$106</u>		<u>\$50,429</u>	<u>\$50,961</u>

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

**VILLAGE OF BELLE CENTER
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Enterprise
Operating Cash Receipts:	
Charges for Services	\$115,647
Operating Cash Disbursements:	
Personal Service	38,327
Employee Fringe Benefits	2,278
Contractual Services	29,922
Supplies and Materials	12,542
Miscellaneous	300
Total Operating Cash Disbursements	83,369
Operating Income	32,278
Fund Cash Balance, January 1	29,143
Fund Cash Balance, December 31	\$61,421
Reserve for Encumbrances, December 31	\$2,496

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

**VILLAGE OF BELLE CENTER
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Belle Center, Logan 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 utilities, refuse service, street maintenance, park operations (leisure time activities), emergency services, and fire services. They contract with B.M. R.T. Regional Ambulance District for ambulance services and Richland Township for fire services.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

The Village's checking account is valued at cost.

D. Fund Accounting

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Fund

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

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

Permissive Tax Fund - This fund receives the proceeds from additional motor vehicle license tax monies for use in constructing, maintaining, and repairing Village streets.

**VILLAGE OF BELLE CENTER
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Debt Service Fund

These funds are used to accumulate resources for the payment of bonds and note indebtedness. The Village had the following significant Debt Service Fund:

General Obligation Bond Retirement Fund - This fund is used to accumulate resources for the payment of Village debt issues.

4. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Village had the following significant Capital Project Fund:

Sewer Construction Fund - This fund is used to account for resources received on behalf of the Village for the payment of the Village's sewer construction project.

5. Enterprise Funds

These funds account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The Village had the following significant Enterprise Funds:

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

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

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

**VILLAGE OF BELLE CENTER
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Village did not encumber all commitments required by Ohio law.

A summary of 2000 and 1999 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 and sick leave are not reflected as liabilities under the cash basis of accounting used by the Village.

2. EQUITY IN POOLED CASH

The Village maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash at December 31 was as follows:

	<u>2000</u>	<u>1999</u>
Demand deposits	\$ 282,719	\$ 277,807

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2000 and 1999, was as follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 130,000	\$ 139,469	\$ 9,469
Special Revenue	30,000	31,422	1,422
Debt Service	4,520	4,520	0
Capital Projects	50,000	50,429	429
Enterprise	110,000	114,849	4,849
Total	\$ 324,520	\$ 340,689	\$ 16,169

**VILLAGE OF BELLE CENTER
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 320,283	\$ 149,407	\$ 170,876
Special Revenue	56,102	14,596	41,506
Debt Service	4,520	4,520	0
Capital Projects	50,000	76,785	(26,785)
Enterprise	171,421	122,684	48,737
Total	<u>\$ 602,326</u>	<u>\$ 367,992</u>	<u>\$ 234,334</u>

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 170,000	\$ 147,216	\$ (22,784)
Special Revenue	37,900	42,844	4,944
Debt Service	4,520	4,520	0
Capital Projects	150,000	114,360	(35,640)
Enterprise	108,000	115,647	7,647
Total	<u>\$ 470,420</u>	<u>\$ 424,587</u>	<u>\$ (45,833)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 343,711	\$ 127,070	\$ 216,641
Special Revenue	55,587	38,534	17,053
Debt Service	4,520	4,520	0
Capital Projects	0	164,789	(164,789)
Enterprise	137,143	85,865	51,278
Total	<u>\$ 540,961</u>	<u>\$ 420,778</u>	<u>\$ 120,183</u>

During 1999 and 2000, the Capital Projects Sewer Construction Fund had expenditures and commitments greater than appropriations which violated Ohio Rev. Code Section 5705.41(B).

Expenditures were not always prior certified by the Village Clerk which violated Ohio Rev. Code Section 5705.41(D).

**VILLAGE OF BELLE CENTER
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

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, 2000, was as follows:

	Principal	Interest Rate
Water Pollution Control Loan	\$ 132,086	3.2%

The Water Pollution Control Loan (WPCL) relates to a design of a grinder pump sanitary sewer system to serve the Village. Semi-annual installments of \$15,875 are payable each July 1 and January 1.

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

Year ending December 31:	WPCL Loan
2001	\$ 31,750
2002	31,750
2003	31,750
2004	31,750
2005	15,875
Total	\$ 142,875

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.

**VILLAGE OF BELLE CENTER
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

6. RETIREMENT SYSTEMS (Continued)

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, members of PERS contributed 8.5% of their gross wages. The Village contributed an amount equal to 13.55% of participants' gross salaries during the period of January 1, 1999 through June 30, 2000. During the period of July 1, 2000 through December 31, 2000, there was a temporary reduction which reduced the employer rate of 8.13%. The Village has paid all contributions required through December 31, 2000.

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- General Liability
- EDP
- Auto Liability & Auto Physical Disability
- Property Coverage
- Inland Marine Coverage
- Public Officials Liability
- Crime

8. SUBSEQUENT EVENT

The Village began the design for a new sanitary sewer system during 1998, for which it borrowed \$144,082 from Water Pollution Control Center, the principal balance at December 31, 2000, of \$132,086 which is reflected in Note 5 of this report. This loan has since been rolled into a new loan from Ohio Water Development Authority number CS392165-02 in the amount of \$2,340,000. This new loan is for the actual installation of the new sanitary sewer system. Other debt as a result of this project entered into subsequent to the balance sheet date are two interest free loans from Ohio Public Works Commission in the amount of \$250,000 each.

The Village also expects to receive a \$700,000 grant from the US Army Corp of Engineers sometime during June of 2001. These monies will be used to decrease the final assessment fee to homeowners.

The Village expects to pay back all loans connected with this project with assessments, tap-in fees and monthly user charges.



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

Village of Belle Center
Logan County
104 West Buckeye Street
P.O. Box 508
Belle Center, Ohio 43310

To the Village Council:

We have audited the financial statements of the Village of Belle Center, Logan County, (the Village), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 25, 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 accompanying schedule of findings as items 2000-30246-01 and 2000-30246-02. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated April 25, 2001.

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. 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 April 25, 2001.

Village of Belle Center
Logan County
Report of Independent Accountants on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

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

Jim Petro
Auditor of State

April 25, 2001

VILLAGE OF BELLE CENTER
LOGAN COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999

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

Finding Number	2000-30246-01
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Noncompliance Citation

Ohio Rev. Code Section 5705.41 (D) states that no order 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.

The following exceptions to this basic requirement are provided by statute:

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

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

Thirteen percent of the transactions tested were not certified by the Village Clerk prior to making orders for the expenditure of Village funds. In addition, neither of the two exceptions above were utilized for these transactions. Procedures should be implemented not only to help assure compliance with this requirement, but to help prevent the unauthorized obligation of Village funds.

Finding Number	2000-30246-02
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Noncompliance Citation

Ohio Rev. Code Section 5705.41 (B) states that no subdivision or taxing unit is to expend money unless it has been appropriated. The Village had expenditures and commitments that exceeded appropriations in the Capital Projects Sewer Construction Fund by \$26,785 during 2000 and by \$164,789 during 1999.

The Village should implement procedures to help ensure that funds are properly appropriated to help prevent possible deficit spending and to help avoid noncompliance with this Ohio Revised Code Section.

**VILLAGE OF BELLE CENTER
LOGAN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2000 AND 1999**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No <u>Longer</u> Valid; <i>Explain:</i>
1998-30246-001	ORC Section 5704.41 (D) for not properly certifying all expenditures	No	Not corrected during the audit period. Citation will be repeated.
1998-30246-002	ORC Section 5705.41 (B) for expending money that was not appropriated	No	Not corrected during the audit period. Citation will be repeated.
1998-30246-003	ORC Section 135.18 for not having adequate collateral as security to an amount equal to the funds on deposit at all times	No	Partially corrected during the audit period. Citation will be repeated in management letter.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF BELLE CENTER

LOGAN 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 26, 2001**