



**VILLAGE OF RARDEN
SCIOTO COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 - 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF RARDEN
SCIOTO COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Rarden
Scioto County
P. O. Box 24
Rarden, Ohio 45671

To the Village Council:

We have audited the accompanying financial statements of the Village of Rarden, Scioto County, Ohio (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 the financial statements based on our audit.

We conducted our audit in accordance auditing standards generally accepted 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 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 of Rarden, Scioto County, 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 October 10, 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 our audit.

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.

Jim Petro
Auditor of State

October 10, 2001

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VILLAGE OF RARDEN
SCIOTO 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**

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts:					
Local Taxes	\$1,125	\$10,487	\$	\$	\$11,612
Intergovernmental	2,044	194,481			196,525
		29,265		2,060	31,325
Rental Income				11,230	11,230
Earnings on Investments	455				455
Miscellaneous	2,055	214		4,219	6,488
Total Cash Receipts	5,679	234,447	0	17,509	257,635
Cash Disbursements:					
Security of Persons and Property		44,716			44,716
Basic Utility Services		4,326			4,326
Public Health Services	598				598
Transportation		15,415			15,415
General Government	5,840	255			6,095
Capital Outlay		196,629		11,066	207,695
Debt Service:					
Principal			7,520		7,520
Interest			1,001		1,001
Total Cash Disbursements	6,438	261,341	8,521	11,066	287,366
Excess of Cash Receipts Over/ (Under) Cash Disbursements	(759)	(26,894)	(8,521)	6,443	(29,731)
Other Financing Sources/(Uses):					
Transfers In	3,751		8,521		12,272
Advance In	100	5,350			5,450
Transfers Out		(3,751)		(8,521)	(12,272)
Advances Out	(5,350)	(100)			(5,450)
Total Other Financing Sources/(Uses)	(1,499)	1,499	8,521	(8,521)	0
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	(2,258)	(25,395)	0	(2,078)	(29,731)
Fund Cash Balances, January 1	9,138	61,135	750	(4,920)	66,103
Fund Cash Balances, December 31	\$6,880	\$35,740	\$750	(\$6,998)	\$36,372

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

VILLAGE OF RARDEN
SCIOTO 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**

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts:					
Local Taxes	\$1,225	\$11,061	\$	\$	\$12,286
Intergovernmental	1,938	17,656			19,594
Charges for Services		31,125			31,125
Rental Income				8,150	8,150
Earnings on Investments	486				486
Miscellaneous	195	10,053		10,512	20,760
Total Cash Receipts	3,844	69,895		18,662	92,401
Cash Disbursements:					
Security of Persons and Property		32,676			32,676
Basic Utility Services		3,461			3,461
Public Health Services	630				630
Transportation		2,463			2,463
General Government	9,787	2,822			12,609
Capital Outlay				48,448	48,448
Debt Service:					
Principal			7,494		7,494
Interest			1,506		1,506
Total Cash Disbursements	10,417	41,422	9,000	48,448	109,287
Excess of Cash Receipts Over/ (Under) Cash Disbursements	(6,573)	28,473	(9,000)	(29,786)	(16,886)
Other Financing Sources/(Uses):					
Transfers-In	7,123	5,000	9,750	5,000	26,873
Advances-In		1,256			1,256
Transfers-Out	(5,000)	(12,123)		(9,750)	(26,873)
Advances-Out		(1,256)			(1,256)
Total Other Financing Sources/(Uses)	2,123	(7,123)	9,750	(4,750)	0
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	(4,450)	21,350	750	(34,536)	(16,886)
Fund Cash Balances, January 1	13,588	39,785	0	29,616	82,989
Fund Cash Balances, December 31	\$9,138	\$61,135	\$750	(\$4,920)	\$66,103

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

**VILLAGE OF RARDEN
SCIOTO 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 Rarden, Scioto 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 and a publicly-elected Clerk and Mayor. The Village provides general governmental services, including road and bridge maintenance, fire protection and ambulance protection.

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.

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

C. Cash

The Village had two checking accounts during our audit period.

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 Funds:

Volunteer Fire Fund - This fund received property tax money to operate a volunteer fire department.

Ambulance Fund - This fund received property tax money to operate a volunteer ambulance service.

Federal Emergency Management (FEMA) - This fund received federal monies for Hazard Mitigation to relocate property owners.

**VILLAGE OF RARDEN
SCIOTO COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Debt Service Fund

This fund accounts for the accumulation of resources for the payment of note indebtedness. The Village had the following significant Debt Service Fund:

General Obligation Fund - This fund is utilized to repay outstanding debt for the building renovation program.

4. Capital Projects Fund

These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The Village had the following significant Capital Projects Fund:

Senior Citizens Center - This fund received note proceeds for the building renovation program. The fund is used to account for monies to convert a school gymnasium to a senior citizens building.

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 and function 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.

3. Encumbrances

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

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.

**VILLAGE OF RARDEN
SCIOTO COUNTY**

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

2. EQUITY IN POOLED CASH

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

	<u>2000</u>	<u>1999</u>
Demand deposits	<u>\$36,372</u>	<u>\$66,103</u>

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation.

3. BUDGETARY ACTIVITY

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

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 5,101	\$ 9,430	\$ 4,329
Special Revenue	242,114	234,447	(7,667)
Debt Service	9,000	8,521	(479)
Capital Projects	<u>5,000</u>	<u>17,509</u>	<u>12,509</u>
Total	<u>\$ 261,215</u>	<u>\$ 269,907</u>	<u>\$ 8,692</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 13,562	\$ 6,438	\$ 7,124
Special Revenue	290,978	265,092	25,886
Debt Service	9,000	8,521	479
Capital Projects	<u>10,000</u>	<u>19,587</u>	<u>(9,587)</u>
Total	<u>\$ 323,540</u>	<u>\$ 299,638</u>	<u>\$ 23,902</u>

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 4,930	\$ 10,967	\$ 6,037
Special Revenue	51,450	74,895	23,445
Debt Service	9,000	9,750	750
Capital Projects	<u>5,000</u>	<u>23,662</u>	<u>18,662</u>
Total	<u>\$ 70,380</u>	<u>\$ 119,274</u>	<u>\$48,894</u>

**VILLAGE OF RARDEN
SCIOTO COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 19,588	\$ 15,417	\$ 4,171
Special Revenue	71,883	53,545	18,338
Debt Service	9,000	9,000	0
Capital Projects	10,000	58,198	(48,198)
Total	\$ 110,471	\$ 136,160	\$ (25,689)

The Village did not properly encumber funds prior to making commitments contrary to Ohio Rev. Code Section 5705.41(D).

The Village had expenditures exceeding appropriations in the Street Construction Fund, FEMA Fund, and Permanent Improvement Fund in 2000 and Street Light Fund, FEMA Fund, and Permanent Improvement Fund in 1999 contrary to Ohio Rev. Code Section 5705.41(B).

The Village also had appropriations exceeding estimated resources in the Fire Fund, State Highway Fund, and Permanent Improvement Fund in 2000 and the General Fund in 1999 contrary to Ohio Rev. Code Section 5705.39.

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 in 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.

**VILLAGE OF RARDEN
SCIOTO COUNTY**

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

5. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
General Obligation Note	\$14,984	5.50%
Total	\$14,984	

The general obligation note was issued for renovation and improvements to the Senior Citizens Building. The original note was for \$ 30,000 with monthly principal installments in the amount of \$574 which includes principle and interest. This loan is secured by taxing authority of the Village.

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

Year ending December 31:	General Obligation Note
2001	\$6,889
2002	6,889
2003	2,216
Total	\$15,994

6. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles

7. CONTINGENT LIABILITY

The Village officials and employees do not belong to the Public Employees Retirement System or pay into the Social Security System. This could result in the Village being liable for both the employer and employee portion of retirement contributions.

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

Village of Rarden
Scioto County
P.O. Box 24
Rarden, Ohio 45671

To the Village Council:

We have audited the accompanying financial statements of the Village of Rarden, Scioto County, Ohio (the Village), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated October 10, 2001. We conducted our audit in accordance with auditing standards generally accepted 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.

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 2000-30733-001, 2000-30733-002 and 2000-30733-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated October 10, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Township'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 operation 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 judgment, 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. The reportable condition is described in the accompanying Schedule of Findings as item 2000-30733-004.

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. However, we believe the reportable condition described above is not a material weakness. We also 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 October 10, 2001.

Village of Rarden
Scioto 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, the Village Council and other officials authorized to receive this report under 1117.26, 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

October 10, 2001

VILLAGE OF RARDEN
SCIOTO 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 2000-30773-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D) 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.

The following exception to this requirement is provided by statute:

Then and Now Certificate: If the fiscal officer can certify that both at the time the contract or order was made and at the time 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 of ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Amounts of less than \$1,000 may be paid by the fiscal officer without such affirmation 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.

Funds were not certified for any disbursements during 1999 or 2000 and the exception above was not utilized.

We recommend the Clerk certify funds prior to the Village incurring obligations.

FINDING NUMBER 2000-30773-002

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.

Expenditures exceeded appropriations in the following funds by the respective amounts listed at December 31, 2000: the Street Construction Fund by \$2,518 (20%), the FEMA Fund by \$2,635 (1%), and the Permanent Improvement Fund by \$9,587 (96%). In 1999, expenditures exceeded appropriations in the following funds by the respective amounts: the Street Light Fund by \$72 (2%), the FEMA Fund by \$6,284 (79%), and the Permanent Improvement Fund by \$48,198 (48%).

Further, the Clerk did not consistently distribute budgetary reports to the Village Council which would allow the effective monitoring of the budgetary position of the Village. More effective monitoring by the Clerk and the Village Council could prevent such violations from occurring.

We recommend that the Clerk prepare monthly budgetary reports and present them to the Village Council for their review and approval at the monthly meetings. We further recommend that the Village's expenditures not exceed the total appropriations as approved by the Village Council.

VILLAGE OF RARDEN
SCIOTO COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999
(Continued)

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

FINDING NUMBER 2000-30773-003

Noncompliance Citation

Ohio Rev. Code Section 5705.39 states that total appropriations from each fund should not exceed the total estimated resources.

Appropriations exceeded estimated resources in 2000 in the Fire Fund by \$7,300 (28%), the State Highway Fund by \$107 (19%), and the Permanent Improvement Fund by \$4,913 (97%). Also, appropriations exceeded estimated resources in 1999 in the General Fund by \$1,070 (6%).

We recommend the Village Council not approve appropriations in excess of the estimated resources per the Village's Original or Amended Certificate of Estimated Resources.

FINDING NUMBER 2000-30773-004

Reportable Condition

The Village Clerk prepared bank reconciliations on a monthly basis, however, the bank balances were not correctly reconciled to the cashbook balances. This was due, in part, to checks being written in one month and being posted to the cashbook in the following month. Also, the cashbook contained numerous errors including footing errors and posting errors which were not discovered timely. Receipts and disbursements were often posted for incorrect amounts and to the wrong funds. Receipts and disbursements were also posted differently in the cashbook than in the receipt and appropriations ledgers.

These factors resulted in the Village being out of balance with the bank at December 31, 2000 and December 31, 1999, incorrect balances in individual funds, and the Village's Annual Financial Reports for 2000 and 1999 being inaccurate. This resulted in additional time and cost to the Village for accounting services to reconcile the Village's books to the bank, to determine correct individual fund balances, and to determine proper receipt and disbursement classifications for the financial statements.

We recommend the Village Clerk reconcile bank balances to the fund balances each month and that a copy of the bank reconciliation be presented to Council for review. We also recommend the Clerk review her posting of receipts and disbursements to assure they were posted to the correct fund and for the correct amount in the cashbook and receipt and appropriations ledgers. We further recommend checks be recorded in the cashbook in the month the check is written.

**VILLAGE OF RARDEN
SCIOTO COUNTY**

**CORRECTIVE ACTION PLAN
DECEMBER 31, 2000 and 1999**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2000-30773-001	Clerk intends to certify funds prior to making commitments.	October 31, 2001	Lelia Copas, Clerk
2000-30773-002	Clerk intends to have Council appropriate monies prior to making expenditures.	October 31, 2001	Lelia Copas, Clerk
2000-30773-003	Clerk intends to monitor estimated resources versus appropriations.	October 31, 2001	Lelia Copas, Clerk
2000-30773-004	Clerk intends to post checks in month written, prepare monthly reconciliations, and compare cashbook postings to receipts and appropriations ledgers monthly.	October 31, 2001	Lelia Copas, Clerk



STATE OF OHIO
OFFICE OF THE AUDITOR

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VILLAGE OF RARDEN

SCIOTO 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 8, 2001**