



**VILLAGE OF BENTLEYVILLE
CUYAHOGA COUNTY**

REGULAR AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2003



**Auditor of State
Betty Montgomery**

VILLAGE OF BENTLEYVILLE
CUYAHOGA COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Village of Bentleyville
Cuyahoga County
6253 Chagrin River Road
Bentleyville, Ohio 44022

To the Village Council:

We have audited the accompanying financial statements of the Village of Bentleyville, Cuyahoga County, Ohio, (the Village) as of and for the year ended December 31, 2003. 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 described 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 of Bentleyville, Cuyahoga County, Ohio, as of December 31, 2003, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 23, 2005, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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This report is intended solely for the information and use of management, Village Council, and other officials authorized to receive this report under Section 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

August 23, 2005

**VILLAGE OF BENTLEYVILLE
CUYAHOGA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<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 Taxes	\$338,881	\$47,811	\$0	\$0	\$386,692
Local Taxes	801,496	0	0	0	801,496
Intergovernmental Receipts	80,561	176,474	0	0	257,035
Special Assessments	0	0	54,172	0	54,172
Charges for Services	1,519	0	0	0	1,519
Fines, Licenses, and Permits	30,573	7,486	0	0	38,059
Earnings on Investments	11,289	806	0	0	12,095
Miscellaneous	57,283	0	0	0	57,283
Total Cash Receipts	<u>1,321,602</u>	<u>232,577</u>	<u>54,172</u>	<u>0</u>	<u>1,608,351</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	648,027	873	0	17,110	666,010
Community Environment	21,486	1,633	0	0	23,119
Basic Utility Services	79,958	0	0	0	79,958
Transportation	144,025	802,911	0	0	946,936
General Government	276,336	0	504	0	276,840
Debt Service:					
Principal Payments	0	925,000	90,433	0	1,015,433
Interest Payments	0	21,233	73,504	0	94,737
Capital Outlay	23,319	5,392	0	6,453	35,164
Total Cash Disbursements	<u>1,193,151</u>	<u>1,757,042</u>	<u>164,441</u>	<u>23,563</u>	<u>3,138,197</u>
Total Receipts Over/(Under) Disbursements	<u>128,451</u>	<u>(1,524,465)</u>	<u>(110,269)</u>	<u>(23,563)</u>	<u>(1,529,846)</u>
Other Financing Receipts and (Disbursements):					
Sale of Bonds or Notes	0	625,000	0	0	625,000
Transfers-In	0	25,216	275,969	7,000	308,185
Transfers-Out	(109,967)	(198,218)	0	0	(308,185)
Advances-In	0	325,000	0	0	325,000
Advances-Out	(325,000)	0	0	0	(325,000)
Other Financing Uses	0	0	0	(218)	(218)
Total Other Financing Receipts/(Disbursements)	<u>(434,967)</u>	<u>776,998</u>	<u>275,969</u>	<u>6,782</u>	<u>624,782</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(306,516)</u>	<u>(747,467)</u>	<u>165,700</u>	<u>(16,781)</u>	<u>(905,064)</u>
Fund Cash Balances, January 1, 2003	<u>875,478</u>	<u>1,016,577</u>	<u>35,436</u>	<u>17,734</u>	<u>1,945,225</u>
Fund Cash Balances, December 31, 2003	<u>\$568,962</u>	<u>\$269,110</u>	<u>\$201,136</u>	<u>\$953</u>	<u>\$1,040,161</u>
Reserves for Encumbrances, December 31, 2003	<u>\$0</u>	<u>\$80,683</u>	<u>\$0</u>	<u>\$0</u>	<u>\$80,683</u>

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

**VILLAGE OF BENTLEYVILLE
CUYAHOGA COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Fiduciary Fund Type
	Agency
Non-Operating Cash Receipts:	
Fines and Forfeitures	\$9,181
Other Non-Operating Receipts	22,616
Total Non-Operating Cash Receipts	31,797
Non-Operating Cash Disbursements:	
Distributions to Village	7,230
Distributions to Treasurer, State of Ohio	1,926
Other Non-Operating Cash Disbursements	21,321
Total Non-Operating Cash Disbursements	30,477
Net Receipts Over/(Under) Disbursements	1,320
Fund Cash Balances, January 1, 2003	54,815
Fund Cash Balances, December 31, 2003	\$56,135
Reserve for Encumbrances, December 31, 2003	\$0

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

**VILLAGE OF BENTLEYVILLE
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Bentleyville, Cuyahoga 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 Council. The Village provides general government services, including maintenance of roads, sanitary sewer/storm sewer facilities, building, zoning, safety services, and police protection. The Village contracts with the Village of Chagrin Falls to provide fire protection and police dispatch 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

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

STAROhio and the Victory Federal Money Market Fund are recorded at share values reported by the fund.

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:

Street Construction Maintenance and Repair Fund – This fund is used to account for the gasoline tax and motor vehicle tax used for constructing, maintaining and repairing Village Streets.

**VILLAGE OF BENTLEYVILLE
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Chagrin River Road Slope Stabilization Fund – This fund receives money from the Ohio Public Works Commission and transfers from the general fund used to fund the Chagrin River Slope Stabilization Project.

Chagrin Valley Trails Construction Fund (CVT Construction Fund) – This fund receives proceeds from the sales of notes in anticipation of bonds and is used to pay the cost of improving streets in Chagrin Valley Trails.

3. Debt Service Funds

These funds are used to accumulate resources for the payment of bonds and note indebtedness.

4. Capital Project Fund

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects.

5. Fiduciary Funds (Agency Funds)

Agency funds are used to account for custodial funds held by the Village acting as the agency for another government, organization, individual, or fund. The Village had the following significant agency funds:

Contractors' Bond Fund – This fund is used to account for the deposits received from contractors to ensure performance. Once the Village has determined that satisfactory completion of the project has been achieved the deposits are returned to the contractor.

Fines and Costs Fund – This fund is used to account for the fines and fees collected from waiverable offenses.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) 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 Village 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.

VILLAGE OF BENTLEYVILLE
CUYAHOGA COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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.

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.

A summary of 2003 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. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Village's basis of accounting.

2. EQUITY IN POOLED 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 December 31 was as follows:

	2003
Demand deposits	<u>\$295,092</u>
STAROhio	692,356
Victory Federal Money Market Fund	<u>108,848</u>
Total investments	<u>801,204</u>
Total deposits and investments	<u><u>\$1,096,296</u></u>

Deposits: Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool. Although the Village followed all state statutory requirements for these deposits, noncompliance with federal requirements could potentially subject the Village to a successful claim by the Federal Depository Insurance Corporation.

Investments: Investments in STAR Ohio and the Victory Federal Money Market funds are not evidenced by securities that exist in physical or book-entry form.

**VILLAGE OF BENTLEYVILLE
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2003 follows:

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,313,217	\$1,321,602	\$8,385
Special Revenue	570,468	1,207,793	637,325
Debt Service	329,568	330,141	573
Capital Projects	7,000	7,000	0
Total	\$2,220,253	\$2,866,536	\$646,283

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,678,107	\$1,628,118	\$49,989
Special Revenue	2,036,636	2,035,943	693
Debt Service	163,938	164,441	(503)
Capital Projects	24,110	23,781	329
Total	\$3,902,791	\$3,852,283	\$50,508

A. Appropriations Exceeding Estimated Resources

As of October 31, 2003, and December 31, 2003, the following funds had appropriations in excess estimated resources in violation of Ohio Revised Code Section 5705.39:

Fund Description	Appropriations as of October 31, 2003	Estimated Resources as of October 31, 2003	Variance
Special Revenue Funds:			
Chagrin River Road - Slope Stabilization	\$194,885	\$193,947	\$938
CVT Construction	1,938,204	669,887	1,268,317
Street Construction Maintenance and Repair	266,983	262,139	4,844

Fund Description	Appropriations as of December 31, 2003	Estimated Resources as of December 31, 2003	Variance
Special Revenue Fund:			
CVT Construction	\$1,568,381	\$1,000,577	\$567,804

**VILLAGE OF BENTLEYVILLE
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

B. Negative Cash Fund Balances

As of May 31, 2003, the CVT Construction special revenue fund had a negative cash fund balance of \$227,514 in violation of Ohio Revised Code Section 5705.10.

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 payments, 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. LOCAL INCOME TAX

The Village levies a municipal income tax of one percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

6. DEBT

Debt outstanding at December 31, 2003 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Development Authority Loan	\$576,813	5.77%
Ohio Public Works Commission Loan	118,071	0.00%
General Obligation Bonds	325,000	5.35%
Bond Anticipation Notes	625,000	1.68%
Total	<u>\$1,644,884</u>	

**VILLAGE OF BENTLEYVILLE
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003
(Continued)**

6. DEBT (Continued)

The Ohio Water Development Authority loan relates to a water and sewer plant expansion project that was mandated by the Ohio Environmental Protection Agency. The loan will be repaid in semiannual installments of \$27,073, including interest, over 25 years. The Ohio Public Works Commission interest free Loan relates to the Chagrin River Slope Stabilization project. This loan will be repaid in semiannual installments of \$6,382. The General Obligation Bonds relate to the construction of the Village Hall complex in 1994. The bonds were issued in the amount of \$775,000 and will be repaid in semi-annual varying principal and interest payments over 15 years. The Bond Anticipation Note relates to the Chagrin River Trail project. The Bond Anticipation Note is amortized over one year coming due in July 2004 with interest due in the amount of \$8,429.

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

	<u>OWDA Loan</u>	<u>OPWC Loan</u>	<u>General Obligation Bond</u>	<u>Bond Anticipation Note</u>
Year ending December 31:				
2004	\$54,146	\$6,382	\$78,393	\$633,429
2005	54,146	6,382	75,123	0
2006	54,146	6,382	76,973	0
2007	54,146	6,382	78,120	0
2008	54,146	6,382	74,095	0
2009-2013	270,731	31,910	0	0
2014-2018	270,731	31,910	0	0
2019-2023	108,292	22,341	0	0
2024-2028	0	0	0	0
Total	<u>\$920,484</u>	<u>\$118,071</u>	<u>\$382,704</u>	<u>\$633,429</u>

7. RETIREMENT SYSTEMS

The Village's law enforcement officers belong to the Police and Firemen's Disability Pension Fund (PFDPF). Other full-time employees belong to the Ohio Public Employees Retirement System (OPERS). PFDPF and OPERS are cost-sharing, multiple-employer plans. These plans provide 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 2003 PFDPF participants contributed 10% of their wages. The Village contributed an amount equal to 19.5% of their wages. OPERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2003. The Village has paid all contributions required through December 31, 2003.

VILLAGE OF BENTLEYVILLE
CUYAHOGA COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003
(Continued)

8. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

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

The Village also provides health insurance and dental coverage to full-time employees through a private carrier.

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Auditor of State Betty Montgomery

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

Village of Bentleyville
Cuyahoga County
6253 Chagrin River Road
Bentleyville, Ohio 44022

To the Village Council:

We have audited the financial statements of the Village of Bentleyville, Cuyahoga County, Ohio, (the Village) as of and for the year ended December 31, 2003, and have issued our report thereon dated August 23, 2005. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the Village's management dated August 23, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2003-001 to 2003-002. In a separate letter to the Village's management dated August 23, 2005, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of the management and the Village Council. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

August 23, 2005

**VILLAGE OF BENTLEYVILLE
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2003**

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

Finding Number	2003-001
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APPROPRIATIONS EXCEEDING ESTIMATED RESOURCES

Ohio Revised Code Section 5705.39 prohibits appropriations from each fund from exceeding the total estimated resources.

During our testing, we noted the following funds had appropriations exceeding the estimated resources at October 31, 2003:

<u>Fund Description</u>	<u>Appropriations</u>	<u>Estimated Resources</u>	<u>Variance</u>
Special Revenue Funds:			
Chagrin River Road - Slope Stabilization	\$194,885	\$193,947	\$938
CVT Construction	1,938,204	669,887	1,268,317
Street Construction Maintenance and Repair	266,983	262,139	4,844

During our testing, we noted the following funds had appropriations exceeding the estimated resources at December 31, 2003:

<u>Fund Description</u>	<u>Appropriations</u>	<u>Estimated Resources</u>	<u>Variance</u>
Special Revenue Fund:			
CVT Construction	\$1,568,381	\$1,000,577	\$567,804

We recommend the Village monitor appropriations and amend the certificate of estimated resources to ensure that appropriations do not exceed estimated resources.

Finding Number	2003-002
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NEGATIVE FUND BALANCES

Ohio Revised Code Section 5705.10 states, in part, that money that is paid into a fund must be used only for the purposes for which such fund has been established. As a result, a negative fund balance indicates that money from one fund was used to cover the expenses of another fund.

During our review of the Village fund balances, we noted the CVT Construction fund had a negative fund balance of \$227,514 at May 31, 2003. This negative balance was corrected by December 31, 2003.

We recommend the Village take appropriate measures to ensure no negative cash fund balances exist throughout the year.

**VILLAGE OF BENLTEYVILLE
CUYAHOGA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2003**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2002-001	Ohio Rev. Code Section 5705.41(D) Encumbering of Funds	Not fully corrected	Re-issued in management letter
2002-002	Ohio Rev. Code Section 5705.41 (B) Expenditures Plus Encumbrances Exceeding Appropriations	Not fully corrected	Re-issued in management letter
2002-003	Ohio Rev. Code Section 5705.39 Appropriations Exceeding Estimated Resources	Not corrected	Re-issued as finding 2003-001
2002-004	Ohio Rev. Code Section 135.22 Required Annual Training	Not fully corrected	Re-issued in management letter
2002-005	Accounting Process	Corrected	The Village has implemented a system that is sufficient to perform the finance function of the Village.
2002-006	Timely Posting of Receipts	Corrected	Receipts tested were posted to the system in a timely manner.



**Auditor of State
Betty Montgomery**

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**VILLAGE OF BENTLEYVILLE
CUYAHOGA 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
SEPTEMBER 22, 2005**