

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO**

*Financial Statements
(Audited)*

For The Years Ended
December 31, 1999 and 1998

TRIMBLE, JULIAN & GRUBE, INC.

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**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO**

*Financial Statements
(Audited)*

For The Years Ended
December 31, 1999 and 1998

RUTH LANDIS, CLERK/TREASURER

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO**

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STATE OF OHIO
OFFICE OF THE AUDITOR

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Members of Council
Village of South Vienna
149 West Main Street
South Vienna, Ohio 45369

We have reviewed the Independent Auditor's Report of the Village of South Vienna, Clark County, prepared by Trimble, Julian & Grube, Inc., for the audit period January 1, 1998 through December 31, 1999. 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 South Vienna is responsible for compliance with these laws and regulations.



JIM PETRO
Auditor of State

June 28, 2000

TRIMBLE, JULIAN & GRUBE, INC.

"SERVING OHIO LOCAL GOVERNMENTS"

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Independent Auditor's Report

Members of Council and Mayor
Village of South Vienna
149 W. Main Street
South Vienna, Ohio 45369

We have audited the accompanying financial statements of the Village of South Vienna, Clark County, Ohio (the "Village") as of and for the years ended December 31, 1999 and 1998. These financial statements are the responsibility of the Village of South Vienna's management. Our responsibility is to express an opinion on these financial statements based on our audit.

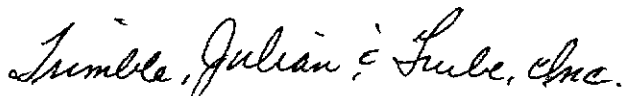
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable 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 2, the Village of South Vienna prepares its financial statements on the basis of accounting prescribed or permitted by 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 cash balances and fund balances of the Village of South Vienna, as of December 31, 1999 and 1998, and its combined cash receipts and disbursements, combined budgeted and actual receipts and budgeted and actual disbursements and encumbrances for the years ended on the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 5, 2000 on our consideration of the Village of South Vienna's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of the Village of South Vienna's management 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.



Trimble, Julian & Grube, Inc.
May 5, 2000

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO**

**COMBINED STATEMENT OF CASH FUND BALANCES
ALL FUND TYPES
DECEMBER 31, 1999 AND 1998**

	1999	1998
<u>Cash and Investments</u>		
Cash and Cash Equivalents	\$ 409,066	\$ 359,168
Investments	795,000	795,000
Total Cash and Investments	\$ 1,204,066	\$ 1,154,168
 <u>Fund Balances</u>		
<u>Governmental Funds:</u>		
General Fund	\$ 69,705	\$ 93,246
Special Revenue Funds	82,152	77,348
Debt Service Funds	43,754	34,911
Total Governmental Funds	195,611	205,505
 <u>Proprietary Fund:</u>		
Enterprise Funds	1,006,573	945,387
 <u>Fiduciary Fund:</u>		
Agency Fund	1,882	3,276
Total Fund Balances	\$ 1,204,066	\$ 1,154,168

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

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO**

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

	Governmental Fund Types			Total (Memorandum Only)
	General	Special Revenue	Debt Service	
Cash receipts:				
Local taxes	\$ 7,758	\$ 4,722		\$ 12,480
Intergovernmental	6,047	99,557		105,604
Fines, licenses and permits	29,790	310		30,100
Interest	50,043	850		50,893
Miscellaneous	6,368			6,368
Total cash receipts	<u>100,006</u>	<u>105,439</u>		<u>205,445</u>
Cash disbursements:				
Current:				
Security of persons and property	35,851	95,683		131,534
Public health services	55	3,119		3,174
Leisure time activities	5,647			5,647
Transportation		18,833		18,833
General government	53,739			53,739
Capital outlay	2,410			2,410
Debt service:				
Interest charges			\$ 21,125	21,125
Total cash disbursements	<u>97,702</u>	<u>117,635</u>	<u>21,125</u>	<u>236,462</u>
Total cash receipts over/(under) cash disbursements	<u>2,304</u>	<u>(12,196)</u>	<u>(21,125)</u>	<u>(31,017)</u>
Other financing receipts/(disbursements):				
Sale of fixed assets	(8,845)			(8,845)
Transfers-in		17,000	29,968	46,968
Transfers-out	(17,000)			(17,000)
Total other financing receipts/(disbursements)	<u>(25,845)</u>	<u>17,000</u>	<u>29,968</u>	<u>21,123</u>
Excess of cash receipts and other financing receipts over/(under) cash disbursements and other financing disbursements	(23,541)	4,804	8,843	(9,894)
Cash fund balances, January 1, 1999	<u>93,246</u>	<u>77,348</u>	<u>34,911</u>	<u>205,505</u>
Cash fund balances, December 31, 1999	<u>\$ 69,705</u>	<u>\$ 82,152</u>	<u>\$ 43,754</u>	<u>\$ 195,611</u>

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

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO**

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

	Proprietary Fund Type	Fiduciary Fund Type	Total (Memorandum Only)
	Enterprise	Agency	Only
Operating cash receipts:			
Charges for services	\$ 464,564		\$ 464,564
Total operating cash receipts	464,564		464,564
Operating cash disbursements:			
Personal services	34,641		34,641
Contractual services	272,366		272,366
Supplies and materials	13,395		13,395
Capital outlay	48,554		48,554
Total operating cash disbursements	368,956		368,956
Operating income	95,608		95,608
Nonoperating cash receipts:			
Fines		\$ 29,203	29,203
Interest receipts	60		60
Total nonoperating cash receipts	60	29,203	29,263
Nonoperating cash disbursements:			
Debt service:			
Principal retirement	3,900		3,900
Distribution of fines		30,597	30,597
Other disbursements	614		614
Total nonoperating cash disbursements	4,514	30,597	35,111
Net of cash receipts over/(under) cash disbursements before interfund transfers	91,154	(1,394)	89,760
Transfers-in	1,258		1,258
Transfers-out	(31,226)		(31,226)
Total transfers	(29,968)		(29,968)
Net cash receipts over/(under) cash disbursements after interfund transfers	61,186	(1,394)	59,792
Cash fund balances, January 1, 1999	945,387	3,276	948,663
Cash fund balances, December 31, 1999	\$ 1,006,573	\$ 1,882	\$ 1,008,455

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

VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND ENCUMBRANCES COMPARED WITH EXPENDITURE
AUTHORITY - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1999

Fund Types	Receipts			Disbursements				Encumbrances Outstanding at 12/31/99	Total	Variance Favorable (Unfavorable)
	Budget	Actual 1999 Receipts	Variance Favorable (Unfavorable)	Prior Year Carryover Appropriations	1999 Appropriations	Total	Actual 1999 Disbursements			
Governmental:										
General	\$ 108,650	\$ 100,006	\$ (8,644)		\$ 280,000	\$ 280,000	\$ 123,547	\$ 2,921	\$ 126,468	\$ 153,532
Special Revenue	97,609	122,439	24,830		76,626	76,626	117,635		117,635	(41,009)
Debt Service	25,187	29,968	4,781		26,259	26,259	21,125		21,125	5,134
Proprietary:										
Enterprise	464,300	465,882	1,582		1,032,475	1,032,475	404,696	31,176	435,872	596,603
Total (Memorandum Only)	\$ 695,746	\$ 718,295	\$ 22,549	\$ -	\$ 1,415,360	\$ 1,415,360	\$ 667,003	\$ 34,097	\$ 701,100	\$ 714,260

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

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO**

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

	Governmental Fund Types				Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash receipts:					
Local taxes	\$ 6,231	\$ 2,756			\$ 8,987
Intergovernmental	82,964	13,623			96,587
Fines, licenses and permits	29,455	34,361			63,816
Interest	59,891	1,174		\$ 18	61,083
Refunds	9,131				9,131
Miscellaneous	3,551				3,551
Total cash receipts	<u>191,223</u>	<u>51,914</u>		<u>18</u>	<u>243,155</u>
Cash disbursements:					
Current:					
Security of persons and property	138,397	13,547			151,944
Public health services		2,756			2,756
Leisure time activities	8,188				8,188
Transportation		10,589			10,589
General government	46,830				46,830
Capital outlay				13,537	13,537
Debt service:					
Interest charges			\$ 21,949		21,949
Total cash disbursements	<u>193,415</u>	<u>26,892</u>	<u>21,949</u>	<u>13,537</u>	<u>255,793</u>
Total cash receipts over/(under) cash disbursements	<u>(2,192)</u>	<u>25,022</u>	<u>(21,949)</u>	<u>(13,519)</u>	<u>(12,638)</u>
Other financing receipts:					
Transfers-in			25,227		25,227
Total other financing receipts	<u>-</u>	<u>-</u>	<u>25,227</u>	<u>-</u>	<u>25,227</u>
Excess of cash receipts and other financing receipts over/(under) cash disbursements and other financing receipts	(2,192)	25,022	3,278	(13,519)	12,589
Cash fund balances, January 1, 1998	<u>95,438</u>	<u>52,326</u>	<u>31,633</u>	<u>13,519</u>	<u>192,916</u>
Cash fund balances, December 31, 1998	<u>\$ 93,246</u>	<u>\$ 77,348</u>	<u>\$ 34,911</u>	<u>\$ -</u>	<u>\$ 205,505</u>

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

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO**

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

	Proprietary Fund Type	Fiduciary Fund Type	Total (Memorandum Only)
	Enterprise	Agency	
Operating cash receipts:			
Charges for services	\$ 458,910		\$ 458,910
Miscellaneous	<u>2,347</u>		<u>2,347</u>
Total operating cash receipts	<u>461,257</u>		<u>461,257</u>
Operating cash disbursements:			
Personal services	35,947		35,947
Contractual services	235,524		235,524
Supplies and materials	13,569		13,569
Capital outlay	<u>407,416</u>		<u>407,416</u>
Total operating cash disbursements	<u>692,456</u>		<u>692,456</u>
Operating loss	<u>(231,199)</u>		<u>(231,199)</u>
Nonoperating cash receipts:			
Fines		\$ 33,496	33,496
Total nonoperating cash receipts		<u>33,496</u>	<u>33,496</u>
Nonoperating cash disbursements:			
Debt service:			
Principal retirement	3,700		3,700
Distribution of fines		30,220	30,220
Other disbursements	<u>3,704</u>		<u>3,704</u>
Total nonoperating cash disbursements	<u>7,404</u>	<u>30,220</u>	<u>37,624</u>
Net of cash receipts over/(under) cash disbursements before interfund transfers	<u>(238,603)</u>	<u>3,276</u>	<u>(235,327)</u>
Transfers-out	<u>(25,227)</u>		<u>(25,227)</u>
Total transfers	<u>(25,227)</u>		<u>(25,227)</u>
Net cash receipts over/(under) cash disbursements after interfund transfers	(263,830)	3,276	(260,554)
Cash fund balances, January 1, 1998	<u>1,209,217</u>		<u>1,209,217</u>
Cash fund balances, December 31, 1998	<u>\$ 945,387</u>	<u>\$ 3,276</u>	<u>\$ 948,663</u>

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

VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND ENCUMBRANCES COMPARED WITH EXPENDITURE
AUTHORITY - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1998

Fund Types	Receipts			Disbursements				Encumbrances Outstanding at 12/31/98	Variance Favorable (Unfavorable)
	Budget	Actual 1998 Receipts	Variance Favorable (Unfavorable)	Prior Year Carryover Appropriations	1998 Appropriations	Total	Actual 1998 Disbursements		
Governmental:									
General	\$ 162,627	\$ 191,223	\$ 28,596	\$ 1,758	\$ 240,000	\$ 241,758	\$ 193,415	\$ 193,415	\$ 48,343
Special Revenue	16,762	51,914	35,152	100	67,726	67,826	26,892	26,892	40,934
Debt Services	25,391	25,227	(164)		22,950	22,950	21,949	21,949	1,001
Capital Projects		18	18		13,518	13,518	13,537	13,537	(19)
Proprietary:									
Enterprise	649,000	461,257	(187,743)	12,606	1,306,955	1,319,561	725,087	725,087	594,474
Total (Memorandum Only)	\$ 853,780	\$ 729,639	\$ (124,141)	\$ 14,464	\$ 1,651,149	\$ 1,665,613	\$ 980,880	\$ 980,880	\$ 684,733

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

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VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998

NOTE 1 - DESCRIPTION OF THE ENTITY

The Village of South Vienna, Clark County, ("the Village") is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio.

The Village operates under a council-mayor form of government and provides the following services: general governmental services, including water, sewer and electric utilities, police services, and mayors' court.

Management believes the financial statements included in this report represent all of the funds of the Village over which the Village officials have direct operating control.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The most significant of the Village's accounting policies are described below.

A. BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the Village are maintained on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. The following fund types are used by the Village.

GOVERNMENTAL FUNDS

General Fund

The general fund is used to account for all activities of the Village not required to be included in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998

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

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.

COPS Fast - This fund receives intergovernmental revenues to provide assistance with police protection services.

Debt Service Funds

The debt service funds are used to accumulate resources for the payment of bonds and note indebtedness.

The Village had the following significant debt service fund:

Bond Retirement Fund - This fund is used to pay the sanitary sewer system revenue bonds debt of the Village.

Capital Projects Funds:

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Village had the following significant capital projects fund:

Construction/Building Fund - This fund was used to pay for the construction of the new municipal building.

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.

Sewer Fund - This fund receives charges for services from residents, grants and loan proceeds from various agencies for the installation of a sewer system.

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998**

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

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

Fiduciary Funds (Trust and Agency Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Village to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant fiduciary funds:

Mayor's Court - (Agency Fund) - This fund receives monies from collections on fines imposed from tickets issued by the Village's police protection force. Funds are collected in part on behalf of the State of Ohio. In addition, funds are used for safety programs, computerization and general Village operations. As of December 31, 1999, the Village no longer operates a Mayor's Court.

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.

VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998

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

C. BUDGETARY PROCESS

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds are legally required to be budgeted and appropriated. The primary level of budgetary control is at the item level within each fund. Any budgetary modifications at this level may only be made by resolution of the Village's Council.

Tax Budget:

A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. All funds are legally required to be budgeted. The expressed purpose of the tax budget is to reflect the need for existing (or increased) tax rates.

Estimated Resources:

The County Budget Commission determines if the budget substantiates a need to levy the full amount of authorized property tax rates and reviews receipt estimates. The County Budget Commission certifies its actions to the Village by September 1. As part of this certification, the Village receives the official certificate of estimated resources, which states the projected receipts of each fund. On or about January 1, the certificate is amended to include unencumbered fund balances at December 31 of the preceding year. Further amendments may be made during the year if the Village determines that receipts collected will be greater than or less than the prior estimates, and the Budget Commission finds the revised estimates to be reasonable. Prior to December 31, the Village must revise its budget so that the total contemplated expenditures from a fund during the ensuing fiscal year will not exceed the amount stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure.

VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998

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

Appropriations:

A temporary appropriation measure to control cash disbursements may be passed on or about January 1 of each year for the period January to March 31. An annual appropriation measure must be passed by April 1 of each year for the period January 1 to December 31. The appropriations measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources. The Village legally adopted several supplemental appropriations.

Encumbrances:

As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation.

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated.

D. CASH AND CASH EQUIVALENTS

For reporting purposes, the Village considers "Cash and Cash Equivalents" to be cash on hand, demand deposits, and all investments held by the Village with a maturity date less than or equal to three months from the date of purchase. Interest income earned and received by the Village totaled \$50,953 and \$61,083 for the years ended December 31, 1999 and 1998, respectively.

E. PROPERTY, PLANT AND EQUIPMENT

Fixed assets are not capitalized in any of the Village's funds. Instead, capital acquisition and construction costs are reflected as expenditures in the fund in the year expended. The costs of normal maintenance and repairs are also expended, along with improvements. Depreciation is not recorded.

F. INTERGOVERNMENTAL REVENUES

Intergovernmental revenues, such as entitlements and grants awarded on a non-reimbursable basis are recorded when received in accordance with the Village's cash basis method of accounting.

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998**

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

G. INTERFUND TRANSACTIONS

During the course of normal operations, the Village had transactions between funds. The most significant include:

Transfers of resources from one fund to another fund. The resources transferred are to be expended for operations by the receiving fund and are recorded as operating transfers.

H. 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 basis of accounting used by the Village.

I. TOTAL COLUMNS ON FINANCIAL STATEMENTS

Total columns on the financial statements are captioned "Total (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Interfund-type eliminations have not been made in the aggregation of this data.

NOTE 3 - COMPLIANCE

The following fund had appropriations in excess of estimated revenues and unencumbered cash for the year ended December 31, 1999 in noncompliance with Ohio Revised Code Section 5705.39.

<u>Fund Type/Fund</u>	<u>Unencumbered Cash Plus Estimated Revenues</u>	<u>Appropriations</u>	<u>Excess</u>
<u>GENERAL FUND:</u>	\$201,896	\$280,000	\$78,104

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998**

NOTE 3 - COMPLIANCE - (Continued)

The following fund had expenditures plus outstanding encumbrances in excess of appropriations for the year ended December 31, 1999 in noncompliance with Ohio Revised Code Section 5705.41(B).

<u>Fund Type/Fund</u>	<u>Appropriations</u>	<u>Outstanding Encumbrances plus Expenditures</u>	<u>Excess</u>
<u>SPECIAL REVENUE FUND:</u>			
COPS Fast	\$ 0	\$ 87,469	\$87,469

The following fund had expenditures plus outstanding encumbrances in excess of appropriations for the year ended December 31, 1998 in noncompliance with Ohio Revised Code Section 5705.41 (B).

<u>Fund Type/Fund</u>	<u>Appropriations</u>	<u>Outstanding Encumbrances plus Expenditures</u>	<u>Excess</u>
<u>CAPITAL PROJECTS FUND:</u>			
Building Construction Fund	\$ 0	\$ 19	\$ 19

Disclosure is at the fund level rather than at the department and activity level within the fund due to the practicality of determining these values.

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS

Moneys held by the Village are classified by State statute into two categories. Active moneys are public moneys determined to be necessary to meet current demand upon the Village treasury. Active moneys must be maintained either as cash in the Village treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Protection of the Village's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Moneys held by the Village which are not considered active are classified as inactive. Inactive moneys may be deposited or invested in the following securities:

VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio).

The Village may also invest any monies not required to be used for a period of six months or more in the following:

1. Bonds of the State of Ohio;
2. Bonds of any municipal corporation, village, county, township, or other political subdivision of this State, as to which there is no default of principal, interest or coupons;
3. Obligations to the Village.

VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the Village, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

A. DEPOSITS

For the years ended December 31, 1999 and 1998, the carrying amount of the Village's deposits, were \$409,066 and \$359,168, respectively, and the bank balances were \$429,021 and \$366,340, respectively. Of the bank balance:

1. \$200,000 was covered by federal depository insurance for 1999 and 1998.
2. \$229,021 and \$166,340 was covered by collateral held by third party trustees pursuant to Section 135.181, Revised Code, in collateral pools securing all public funds on deposit with specific depository institutions for 1999 and 1998, respectively.

B. INVESTMENTS

Investments are categorized as follows:

- Category 1 - Insured or registered, or securities held by the Village or its agent in the Village's name.
- Category 2 - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the Village's name.
- Category 3 - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the Village's name.

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998**

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)

The Village invested in STAR Ohio in 1999 and 1998. Investments in STAR Ohio are not evidenced by securities that exist in physical or book entry form and therefore are not categorized as to the level of risk assumed by the Village. The Village's investments at December 31, 1999 and 1998 are summarized below:

	1999		1998	
	Carrying	Market	Carrying	Market
	<u>Amount</u>	<u>Value</u>	<u>Amount</u>	<u>Value</u>
STAR Ohio	<u>\$795,000</u>	<u>\$795,000</u>	<u>\$795,000</u>	<u>\$795,000</u>
Total Investments	<u>\$795,000</u>	<u>\$795,000</u>	<u>\$795,000</u>	<u>\$795,000</u>

Ohio Revised Code Chapter 135, Uniform Depository Act, authorizes pledging of pooled securities in lieu of pledging specific securities. Specifically, a designated public depository may pledge a single pool of eligible securities to secure the repayment of all public monies deposited in the financial institution, provided that at all times the total value of the securities so pledged is at least equal to 110% of the total amount of all public deposits secured by the pool, including the portion of such deposits covered by any federal deposit insurance.

NOTE 5 - PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Village. 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 annually. However, if the property owner elects, they may make semiannual payments.

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.

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998**

NOTE 6 - DEBT OBLIGATIONS

At December 31, 1999, debt obligations consisted of the following issuances:

<u>Description</u>	<u>Balance at December 31, 1999</u>
1993 Sanitary Sewer System Mortgage Revenue Bonds for construction of sewer system, due in annual installments of varying amounts through 2033 bearing interest at 5.625%.	<u>\$393,600</u>
Total debt obligations at December 31, 1999	<u>\$393,600</u>

Transactions for the year ended December 31, 1999 are summarized as follows:

	<u>Balance at December 31, 1998</u>	<u>Proceeds</u>	<u>Payments</u>	<u>Balance at December 31, 1999</u>
1993 Mortgage Revenue Bonds	\$397,500	\$ 0	\$3,900	\$393,600

The principal and interest requirements to retire the debt obligations outstanding at December 31, 1999, are as follows:

<u>Year Ending December 31,</u>	<u>Mortgage Revenue Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2000	\$ 4,100	\$ 22,140
2001	4,300	21,909
2002	4,500	21,668
2003	4,800	21,414
2004	5,100	21,144
2005-2009	30,100	101,081
2010-2014	39,400	91,642
2015-2019	51,800	79,222
2020-2024	68,300	62,911
2025-2029	89,600	41,435
2030-2033	<u>91,600</u>	<u>13,231</u>
TOTALS	<u>\$393,600</u>	<u>\$497,797</u>

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998**

NOTE 6 - DEBT OBLIGATIONS - (Continued)

At December 31, 1998, debt obligations consisted of the following issuances:

<u>Description</u>	<u>Balance at December 31, 1998</u>
1993 Sanitary Sewer System Mortgage Revenue Bonds for construction of sewer system, due in annual installments of varying amounts through 2033 bearing interest at 5.625%.	<u>\$397,500</u>
Total debt obligations at December 31, 1998	<u>\$397,500</u>

Transactions for the year ended December 31, 1998 are summarized as follows:

	<u>Balance at December 31, 1997</u>	<u>Proceeds</u>	<u>Payments</u>	<u>Balance at December 31, 1998</u>
1993 Mortgage Revenue Bonds	\$401,200	\$ 0	\$3,700	\$397,500

The principal and interest requirements to retire the debt obligations outstanding at December 31, 1998, are as follows:

<u>Year Ending December 31,</u>	<u>Mortgage Revenue Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
1999	\$ 3,900	\$ 22,359
2000	4,100	22,140
2001	4,300	21,909
2002	4,500	21,668
2003	4,800	21,414
2004-2008	28,500	102,684
2009-2013	37,300	93,741
2014-2018	49,100	81,984
2019-2023	64,600	54,544
2024-2028	84,900	46,211
2029-2033	<u>111,500</u>	<u>19,503</u>
TOTALS	<u>\$397,500</u>	<u>\$508,157</u>

VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998

NOTE 7 - RETIREMENT SYSTEMS

The Village's full-time law enforcement officers belong to the Police & Firemen's Disability & Pension Funds (PFDPF). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1999, members of PFDPF contributed 10% of their wages to the PFDPF. The Village contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries. As of December 31, 1999, the Village's unpaid portion for PERS was \$394 and for PFDPF was \$2,942 for the year ended December 31, 1999.

NOTE 8 - RISK MANAGEMENT

In 1999 and 1998, the Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions
- General liability and casualty
- Public official's liability

NOTE 9 - ELECTRIC JOINT PURCHASING

The Village purchases electrical service for resale to its residents through American Municipal Power-Ohio Inc., (AMP Ohio). During 1991, the Ohio municipal electric utilities formed AMP Ohio to identify and evaluate wholesale power supply options, facilitate the purchase and delivery of power to member communities and to provide an array of member services. The AMP Ohio board of trustees consists of designated representatives of 15 elected communities. Seven of the trustees are selected by communities from their respective service areas. The other eight trustees are elected at large. AMP Ohio is the wholesale power supplier and trade association for approximately 84 Ohio communities.

NOTE 10 - CONTINGENT LIABILITY

LITIGATION

The Village is currently not involved in litigation that the Village's legal counsel anticipates a loss.

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TRIMBLE, JULIAN & GRUBE, INC.

"SERVING OHIO LOCAL GOVERNMENTS"

1445 WORTHINGTON WOODS BOULEVARD
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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 and Mayor
Village of South Vienna
200 West Main Street
South Vienna, Ohio 45362

We have audited the financial statements of the Village of South Vienna, Clark County, Ohio as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated May 5, 2000. 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 of South Vienna's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, 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 1999-12410005-001 through 005, and 1998-12410005-001 through 004. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village of South Vienna in a separate letter dated May 5, 2000.

Members of Council and Mayor
Village of South Vienna
Page 2

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Village of South Vienna'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 controls over financial reporting that in our judgement, could adversely affect the Village of South Vienna's ability to record, process, summarize and report financial data constant with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 1999-12410005-003 and 1998-12410005-004.

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 none of the reportable conditions described above is 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 May 5, 2000.

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

Trimble, Julian & Grube, Inc.
Trimble, Julian & Grube, Inc.
May 5, 2000

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
DECEMBER 31, 1999 AND 1998**

SCHEDULE OF FINDINGS

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

Finding Number	1999-12410005-001
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Ohio Revised Code Section 5705.39 requiring that no fund have appropriations in excess of estimated revenues plus encumbrances cash for the year ended December 31, 1999.

It was noted during the audit that the Village had appropriations exceeding unencumbered cash plus estimated revenues in the following fund:

<u>Fund Type/Fund</u>	<u>Unencumbered Cash Plus Estimated Revenues</u>	<u>Appropriations</u>	<u>Excess</u>
GENERAL FUND	\$201,896	\$280,000	\$78,104

With appropriations exceeding resources, the Village is spending monies that are not lawfully appropriated for those purposes and thus could result in a fund deficit.

We recommend that the Village comply with the Ohio Revised Code and Auditor of State Bulletin 97-010 by keeping more accurate appropriations versus estimated resources records and amending the budget prior to year end. If it is determined that estimated revenues will be greater than initially anticipated, the Village should amend its official estimate in order to provide for any additional appropriations; however, appropriations should not exceed estimated resources.

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
DECEMBER 31, 1999 AND 1998**

SCHEDULE OF FINDINGS

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

Finding Number	1999-12410005-002
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Ohio Revised Code Section 5705.41 (B) requires that no subdivision is to expend money unless it has been appropriated.

It was noted during the audit that for the year ended December 31, 1999 the Village had expenditures plus encumbrances exceeding appropriations in the following fund:

<u>Fund Type/Fund</u>	<u>Appropriations</u>	<u>Expenditures Plus Encumbrances</u>	<u>Excess</u>
<u>SPECIAL REVENUE FUND:</u>			
COPS Fast	\$ 0	\$87,469	\$87,469

With expenditures exceeding appropriations, the Village is unlawfully expending monies that have not been appropriated.

We recommend that the Village comply with the Ohio Revised Code and the Auditor of State Bulletin 97-010 by monitoring expenditures so they do not exceed lawful appropriations and amending the budget prior to year end. This may be achieved by monitoring the budget more closely on a continual basis.

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
DECEMBER 31, 1999 AND 1998**

SCHEDULE OF FINDINGS

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

Finding Number	1998-12410005-001
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Ohio Revised Code Section 5705.41 (B) requires that no subdivision is to expend money unless it has been appropriated.

It was noted during the audit that for the year ended December 31, 1998 the Village had expenditures plus encumbrances exceeding appropriations in the following fund:

<u>Fund Type/Fund</u>	<u>Appropriations</u>	<u>Expenditures Plus Encumbrances</u>	<u>Excess</u>
<u>CAPITAL PROJECTS FUND:</u>			
Building Construction Fund	\$ 0	\$ 19	\$ 19

With expenditures exceeding appropriations, the Village is unlawfully expending monies that have not been appropriated.

We recommend that the Village comply with the Ohio Revised Code and the Auditor of State Bulletin 97-010 by monitoring expenditures so they do not exceed lawful appropriations and amending the budget prior to year end. This may be achieved by monitoring the budget more closely on a continual basis.

VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
DECEMBER 31, 1999 AND 1998

SCHEDULE OF FINDINGS

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

Finding Number	1999-12410005-003 and 1998-12410005-002
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Preparation Fees

Ohio Rev. Code Section 2743.70 (B) requires a Mayor's Court to collect and transmit court costs to the state in bond forfeiture cases for any offense other than a traffic offense which is a nonmoving violation. The fines to be collected are \$9 and \$11 respectively.

It was noted during the audit that for the years ended December 31, 1999 and December 31, 1998 the Village collected and subsequently remitted only court costs for cases in which the defendant appeared in court.

Without collecting and subsequently remitting the required funds to the state the Village is unlawfully holding monies that are not legally its own.

We recommend that the Village adopt a policy and procedure manual, attend Mayor's Court training seminars, and include the state reparation fees in the bond schedule for those individuals who post bond, rather than appear in court, in order to collect the fees on all cases. Further, on a monthly basis the Village should submit proper fees to the state and as collected required.

**VILLAGE OF SOUTH VIENNA
CLARK COUNTY, OHIO
DECEMBER 31, 1999 AND 1998**

SCHEDULE OF FINDINGS

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

Finding Number	1999-12410005-004 and 1998-12410005-003
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Debt Covenants

The Village issued Sewer System Mortgage Revenue Bonds in 1993. Sections 1 and 2 of the Village of South Vienna Bond Debt Instrument requires funds to be transferred from the sanitary sewer fund to the debt service fund each month according to the "Required Monthly Transfers from the Sewer Fund to meet Debt Payments" schedule of principal and interest payments.

It was noted during the audit for the years ended December 31, 1999 and 1998 that the Village paid interest from the debt service fund and principal from the sanitary sewer fund.

This accounting treatment has no effect on the respective funds cash fund balances, however the Village is not properly complying with the debt covenant.

We recommend that the Village transfer funds according to the schedule in accordance with the debt covenant and subsequently submit the payments for both principal and interest from the debt service fund.

Finding Number	1999-12410005-005 and 1998-12410005-004
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Mayor's Court

Our review of the Mayor's Court revealed that the following items were either not performed or not completed by the Mayor:

1. The docket book for 1999 was not maintained for the entire year.
2. A open items list was not maintained for 1999 or 1998.
3. Cash reconciliations were not performed during 1999 and 1998.
4. Receipts were not issued for monies collected during 1999 nor 1998
5. Ticket did not contain the out come of the case.
6. Copies of the reports sent to the State of Ohio were not maintained.

We recommend the above items should be maintained and/or completed by the Mayor on a consistent basis.



STATE OF OHIO
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JIM PETRO, AUDITOR OF STATE

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VILLAGE OF SOUTH VIENNA
CLARK 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.

By: *Susan Babbitt*

Date: JULY 18, 2000