



**VILLAGE OF KALIDA
PUTNAM COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF KALIDA
PUTNAM COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Kalida
Putnam County
110 South Broad Street
P.O. Box 495
Kalida, Ohio 45853-0495

To the Village Council:

We have audited the accompanying financial statements of the Village of Kalida, Putnam 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 these financial statements based on our audits.

We conducted our audits 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 audits 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 audits provide a reasonable basis for our opinion.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 1, 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, 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

March 1, 2001

**VILLAGE OF KALIDA
PUTNAM COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$162,460	\$67,515		\$229,975
Intergovernmental Receipts	88,381	59,203	\$3,171	150,755
Charges for Services	36,275	876	5,339	42,490
Fines, Licenses, and Permits	1,479			1,479
Earnings on Investments	43,698	703		44,401
Miscellaneous	9,112			9,112
	<u>341,405</u>	<u>128,297</u>	<u>8,510</u>	<u>478,212</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	36,787	49,015		85,802
Public Health Services	522			522
Leisure Time Activities	1,612			1,612
Basic Utility Services	560			560
Transportation		47,057		47,057
General Government	125,968			125,968
Capital Outlay	92,741	9,953	13,482	116,176
	<u>258,190</u>	<u>106,025</u>	<u>13,482</u>	<u>377,697</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>83,215</u>	<u>22,272</u>	<u>(4,972)</u>	<u>100,515</u>
Other Financing Disbursements:				
Advances-Out	<u>(5,000)</u>			<u>(5,000)</u>
Excess of Cash Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	78,215	22,272	(4,972)	95,515
Fund Cash Balances, January 1	<u>307,685</u>	<u>72,425</u>	<u>11,338</u>	<u>391,448</u>
Fund Cash Balances, December 31	<u>\$385,900</u>	<u>\$94,697</u>	<u>\$6,366</u>	<u>\$486,963</u>
Reserves for Encumbrances, December 31	<u>\$43,986</u>	<u>\$1,633</u>		<u>\$45,619</u>

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

VILLAGE OF KALIDA
PUTNAM COUNTY

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

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$214,819
Operating Cash Disbursements:	
Personal Services	33,123
Fringe Benefits	9,242
Contractual Services	28,943
Supplies and Materials	73,655
Capital Outlay	40,447
Total Operating Cash Disbursements	185,410
Operating Income	29,409
Non-Operating Cash Receipts:	
Property Tax and Other Local Taxes	122,461
Non-Operating Cash Disbursements:	
Debt Service:	
Principal	57,442
Interest	64,484
Total Non-Operating Cash Disbursements	121,926
Excess of Receipts Over Disbursements Before Interfund Advances	29,944
Advances-In	5,000
Net Receipts Over Disbursements	34,944
Fund Cash Balances, January 1	364,549
Fund Cash Balances, December 31	\$399,493
Reserve for Encumbrances, December 31	\$1,988

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

**VILLAGE OF KALIDA
PUTNAM COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$152,095	\$92,796		\$244,891
Special Assessments	1,457	819		2,276
Intergovernmental Receipts	79,078	59,150	\$82,589	220,817
Charges for Services	35,732		5,235	40,967
Fines, Licenses, and Permits	2,712			2,712
Earnings on Investments	34,040	371		34,411
Miscellaneous	9,290			9,290
	<u>314,404</u>	<u>153,136</u>	<u>87,824</u>	<u>555,364</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	42,453	39,392		81,845
Public Health Services	373			373
Leisure Time Activities	2,924			2,924
Basic Utility Services	760			760
Transportation		49,024		49,024
General Government	110,203			110,203
Capital Outlay	295,780	43,885	109,903	449,568
	<u>452,493</u>	<u>132,301</u>	<u>109,903</u>	<u>694,697</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>(138,089)</u>	<u>20,835</u>	<u>(22,079)</u>	<u>(139,333)</u>
Other Financing Receipts:				
Other Financing Sources	<u>232,885</u>			<u>232,885</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	94,796	20,835	(22,079)	93,552
Fund Cash Balances, January 1	<u>212,889</u>	<u>51,590</u>	<u>33,417</u>	<u>297,896</u>
Fund Cash Balances, December 31	<u>\$307,685</u>	<u>\$72,425</u>	<u>\$11,338</u>	<u>\$391,448</u>
Reserves for Encumbrances, December 31	<u>\$36</u>	<u>\$5,744</u>	<u>\$3,955</u>	<u>\$9,735</u>

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

VILLAGE OF KALIDA
PUTNAM COUNTY

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

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$218,063
Operating Cash Disbursements:	
Personal Services	41,888
Contractual Services	30,631
Supplies and Materials	71,143
Capital Outlay	123,764
Total Operating Cash Disbursements	267,426
Operating Loss	(49,363)
Non-Operating Cash Receipts:	
Property Tax and Other Local Taxes	111,692
Fines, Licenses, and Permits	450
Total Non-Operating Cash Receipts	112,142
Non-Operating Cash Disbursements:	
Debt Service:	
Principal	53,227
Interest	68,700
Total Non-Operating Cash Disbursements	121,927
Net Disbursements Over Receipts	(59,148)
Fund Cash Balances, January 1	423,697
Fund Cash Balances, December 31	\$364,549
Reserve for Encumbrances, December 31	\$1,615

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

**VILLAGE OF KALIDA
PUTNAM 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 Kalida, Putnam County, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including water and sewer utilities, park operations (leisure time activities), and police services. The Village contracts with the Putnam County Sheriff's department to provide security of persons and property.

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

Certificates of deposit are valued at cost.

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.

D. Fund Accounting

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

1. General Fund

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

2. Special Revenue Fund

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

**VILLAGE OF KALIDA
PUTNAM COUNTY**

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

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

Police Fund - This fund receives tax levy monies for police protection services.

4. Capital Project Funds

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

Community Development Block Grant Fund - This fund receives proceeds from the County Commissioners for the purpose of installing utility lines.

5. Enterprise Funds

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

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

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

E. Budgetary Process

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

1. Appropriations

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

2. Estimated Resources

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

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

**VILLAGE OF KALIDA
PUTNAM COUNTY**

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

not be reappropriated. The Village did not encumber all commitments required by Ohio law.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Village.

2. EQUITY IN POOLED CASH 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:

	2000	1999
Demand deposits	\$24,234	\$96,508
Certificates of deposit	862,222	659,489
Total deposits	\$886,456	\$755,997

Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Village, or (3) collateralized by the financial institution's public entity deposit pool.

At December 31, 2000, \$54,506 of deposits were not insured or collateralized, contrary to Chapter 135, Ohio Revised Code.

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	\$315,000	\$341,405	\$26,405
Special Revenue	104,800	128,297	23,497
Capital Projects	5,200	8,510	3,310
Enterprise	325,500	337,280	11,780
Total	\$750,500	\$815,492	\$64,992

**VILLAGE OF KALIDA
PUTNAM COUNTY**

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

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$573,630	\$302,176	\$271,454
Special Revenue	169,794	107,658	62,136
Capital Projects	18,955	13,482	5,473
Enterprise	688,844	309,324	379,520
Total	<u>\$1,451,223</u>	<u>\$732,640</u>	<u>\$718,583</u>

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$318,329	\$547,289	\$228,960
Special Revenue	67,420	153,136	85,716
Capital Projects	90,660	87,824	(2,836)
Enterprise	325,000	330,205	5,205
Total	<u>\$801,409</u>	<u>\$1,118,454</u>	<u>\$317,045</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$533,238	\$452,529	\$80,709
Special Revenue	98,070	138,045	(39,975)
Capital Projects	38,317	113,858	(75,541)
Enterprise	748,697	390,968	357,729
Total	<u>\$1,418,322</u>	<u>\$1,095,400</u>	<u>\$322,922</u>

4. COMPLIANCE

Expenditures exceeded appropriations in 1999 in the Permissive Tax, Special Levy Police Protection and OPWC SR 115 Waterline funds by \$18,920, \$39,702, and \$82,589 respectively.

The Village did not certify most expenditures prior to the commitment being incurred.

5. 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.

**VILLAGE OF KALIDA
PUTNAM COUNTY**

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

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.

6. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$704,136	5%
Ohio Public Works Commission	89,804	
Total	\$793,940	

The Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans related to a water and sewer plant expansion project that was mandated by the Ohio Environmental Protection Agency. The loans will be repaid in semiannual installments of \$60,963, including interest, over 20 years.

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

Year ending December 31:	OWDA Loan #1	OWDA Loan #2	OPWC Loan # 3	OPWC Loan # 3
2001	\$72,485	\$42,209	\$2,653	\$4,580
2002	72,485	42,209	2,653	4,580
2003	72,485	42,209	2,653	4,580
2004	72,485	42,209	2,653	4,580
2005	72,485	42,209	2,653	4,580
Subsequent	72,485	464,302	23,873	29,766
Total	\$434,910	\$675,347	\$37,138	\$52,666

7. RETIREMENT SYSTEMS

The Village's law enforcement officer belongs to the Police and Firemen's Disability and Pension Funds (PFDPF). Other full-time employees and elected officials 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 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 2000 and 1999, members of PFDPF contributed 10% of their wages to the PFDPF. The Village contributed an amount equal to

**VILLAGE OF KALIDA
PUTNAM COUNTY**

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

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. The Village has paid all contributions required through December 31, 2000.

8. RISK MANAGEMENT

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 and vision coverage to full-time employees through a private carrier.



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

Village of Kalida
Putnam County
110 South Broad Street
P.O. Box 495
Kalida, Ohio 45853-0495

To the Village Council:

We have audited the accompanying financial statements of the Village of Kalida, Putnam County, Ohio, (the Village) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated March 1, 2001. We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits 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 2000-30269-001 and 2000-30269-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated March 1, 2001.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated March 1, 2001.

Village of Kalida
Putnam County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
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This report is intended for the information and use of management and Village Council, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

March 1, 2001

VILLAGE OF KALIDA
PUTNAM 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 2000-30269-001

Noncompliance Citation

Ohio Revised Code § 5705.41(D) states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment 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 encumbrance. Further, contracts and orders for expenditures lacking prior certification should be considered null and void.

This section also provides two exceptions to the above requirements:

- A. Then and Now Certificate - if no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the purchase order or contract and at the time of the certificate, appropriated and free of any previous encumbrance, the Council may authorize the issuance of a check in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than \$1000, the fiscal officer may authorize it to be paid without the affirmation of the Council, if such expenditure is otherwise valid.

Sixty-two percent of the transactions tested did not receive prior certification of the Clerk nor were they certified using a then and now certification. Certification is not only required by Ohio law but is also a key control in the disbursement process to assure that purchase commitments receive prior approval, and to help reduce the possibility of Village funds being over expended or exceeding budgetary spending limitations as set by the Council.

To improve controls over disbursements we recommend that all Village disbursements, receive prior certification of the Clerk and that the Council periodically review the expenditures made to ensure they are within appropriations adopted by the Council, certified by the Clerk and recorded against appropriations

FINDING NUMBER 2000-30269-002

Noncompliance Citation

Ohio Revised Code § 5705.41(B) states that no subdivision or taxing unit is to expend money unless it has been appropriated. Actual expenditures exceeded appropriations in 1999 in the Permissive Tax fund, Special Levy Police Protection fund and the OPWC SR 115 Waterline fund by \$18,920, \$39,702, and \$82,589 respectively.

The Clerk should not issue purchase orders for expenditures that would exceed appropriations. The Clerk should inform the Council of the insufficiency of appropriations, and whether current resources permit an increase to appropriations. The Council should determine if they wish to increase appropriations and if needed, obtain an amended certificate of estimated resources.

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**VILLAGE OF KALIDA
PUTNAM COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1998-30263-001	ORC § 5705.41(D) certification of expenditures.	No	No improvement noted and this finding has been repeated in this report.
1998-30263-002	ORC § 5705.41(B) expenditures in excess of appropriations.	No	No improvement noted and this finding has been repeated in this report.
1998-30263-003	ORC § 135.18 Insufficient collateral protecting the Village deposits.	No	Some improvement noted and this finding has been reduced to a management letter comment.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF KALIDA

PUTNAM 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
MARCH 20, 2001**