



**VILLAGE OF BEALLSVILLE
MONROE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2001 - 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF BEALLSVILLE
MONROE COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2001	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Proprietary Fund Types – For the Year Ended December 31, 2001	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2000	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Proprietary Fund Types – For the Year Ended December 31, 2000	6
Notes to the Financial Statements	7
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	13
Schedule of Findings	15
Schedule of Prior Audit Findings	17

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

743 East State Street
Athens Mall, Suite B
Athens, Ohio 45701
Telephone 740-594-3300
800-441-1389
Facsimile 740-594-2110
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Village of Beallsville
Monroe County
P.O. Box E
Beallsville, Ohio 43716

To the Village Council:

We have audited the accompanying financial statements of the Village of Beallsville, Monroe County, Ohio (the Village), as of and for the years ended December 31, 2001 and 2000. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village of Beallsville, Monroe County, as of December 31, 2001 and 2000, 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, 2002 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, 2002

VILLAGE OF BEALLSVILLE
MONROE COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$14,917	\$	\$14,917
Intergovernmental Receipts	15,105	14,454	29,559
Earnings on Investments	1,543	182	1,725
Miscellaneous	2,048	517	2,565
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	33,613	15,153	48,766
Cash Disbursements:			
Current:			
Security of Persons and Property	4,970		4,970
Public Health Services	1,412		1,412
Leisure Time Activities	392		392
Basic Utility Services	358		358
Transportation	455	16,139	16,594
General Government	18,194		18,194
Debt Service:			
Debt Service	1,631	3,241	4,872
Capital Outlay	450		450
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	27,862	19,380	47,242
Total Cash Receipts Over/(Under) Cash Disbursements	<hr/>	<hr/>	<hr/>
	5,751	(4,227)	1,524
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	11,277	8,874	20,151
Fund Cash Balances, December 31	<hr/>	<hr/>	<hr/>
	\$17,028	\$4,647	\$21,675

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

VILLAGE OF BEALLSVILLE
MONROE COUNTY

**OMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Proprietary Fund Types
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$78,065
Total Operating Cash Receipts	78,065
Operating Cash Disbursements:	
Personal Services	11,207
Fringe Benefits	3,348
Contractual Services	26,058
Supplies and Materials	48
Capital Outlay	3,992
Total Operating Cash Disbursements	44,653
Operating Income/(Loss)	33,412
Non-Operating Cash Receipts:	
Other Non-Operating Cash Receipts	160
Total Non-Operating Cash Receipts	160
Non-Operating Cash Disbursements:	
Debt Service	29,396
Total Non-Operating Cash Disbursements	29,396
Net Receipts Over/(Under) Disbursements	4,176
Fund Cash Balances, January 1	29,705
Fund Cash Balances, December 31	\$33,881

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

**VILLAGE OF BEALLSVILLE
MONROE COUNTY**

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

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Property Tax and Other Local Taxes	\$12,367	\$	\$12,367
Intergovernmental Receipts	19,819	14,564	34,383
Charges for Services		100	100
Earnings on Investments	1,236	47	1,283
Miscellaneous	1,011		1,011
	<u>34,433</u>	<u>14,711</u>	<u>49,144</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	4,770		4,770
Public Health Services	810		810
Leisure Time Activities	2,003		2,003
Basic Utility Services	554		554
Transportation	3,009	17,511	20,520
General Government	23,609		23,609
Debt Service:			
Debt Service	3,182	2,483	5,665
Capital Outlay	992	15,500	16,492
	<u>38,929</u>	<u>35,494</u>	<u>74,423</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(4,496)</u>	<u>(20,783)</u>	<u>(25,279)</u>
Other Financing Receipts/(Disbursements):			
Sale of Bonds or Notes		15,500	15,500
Transfers-Out	(800)		(800)
	<u>(800)</u>	<u>15,500</u>	<u>14,700</u>
Total Other Financing Receipts/(Disbursements)	<u>(800)</u>	<u>15,500</u>	<u>14,700</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(5,296)	(5,283)	(10,579)
Fund Cash Balances January 1	16,573	14,157	30,730
Fund Cash Balances, December 31	\$11,277	\$8,874	\$20,151

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

**VILLAGE OF BEALLSVILLE
MONROE COUNTY**

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

	Proprietary Fund Types
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$78,640
Miscellaneous	60
	78,700
Total Operating Cash Receipts	78,700
Operating Cash Disbursements:	
Personal Services	11,748
Fringe Benefits	2,417
Contractual Services	40,329
Supplies and Materials	471
	54,965
Total Operating Cash Disbursements	54,965
Operating Income/(Loss)	23,735
Non-Operating Cash Disbursements:	
Debt Service	28,286
	28,286
Total Non-Operating Cash Disbursements	28,286
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	(4,551)
Transfers-In	800
	(3,751)
Net Receipts Over/(Under) Disbursements	(3,751)
Fund Cash Balances, January 1	33,456
	33,456
Fund Cash Balances, December 31	\$29,705

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

**VILLAGE OF BEALLSVILLE
MONROE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Beallsville, Monroe 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 government services, sewer utilities, maintenance of Village roads and park operations. The Village contracts with the Beallsville Volunteer Fire Department to provide fire protection.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. 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.

D. Fund Accounting

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

1. General Fund

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

2. Special Revenue Fund

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

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

**VILLAGE OF BEALLSVILLE
MONROE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. 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 Fund:

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, function or object level of control, and appropriations may not exceed estimated resources. The Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2001 and 2000 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.

2. EQUITY IN POOLED CASH

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

**VILLAGE OF BEALLSVILLE
MONROE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

	2001	2000
Demand deposits	\$ 44,946	\$ 39,856
Certificates of deposit	10,610	10,000
Total deposits	\$55,556	\$49,856

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$31,691	\$33,613	\$1,922
Special Revenue	22,600	15,153	(7,447)
Enterprise	71,200	78,225	7,025
Total	\$125,491	\$126,991	\$1,500

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$42,978	\$27,862	\$15,116
Special Revenue	31,474	19,380	12,094
Enterprise	100,905	74,049	26,856
Total	\$175,357	\$121,291	\$54,066

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$36,019	\$34,433	(\$1,586)
Special Revenue	27,600	30,211	2,611
Enterprise	70,000	79,500	9,500
Total	\$133,619	\$144,144	\$10,525

**VILLAGE OF BEALLSVILLE
MONROE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$55,890	\$39,729	\$16,161
Special Revenue	45,170	35,494	9,676
Enterprise	134,662	83,251	51,411
Total	\$235,722	\$158,474	\$77,248

During both 2001 and 2000 the Village did not properly obtain the Clerk's prior certification for expenditures, contrary to Ohio Rev. Code Section 5705.41(D).

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Village.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

5. DEBT

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
Municipal Building Commercial Loan	\$9,849	5.25%
Equipment Commercial Loan	12,669	5.30%
Ohio Public Works Commission Loan	49,325	0.00%
Ohio Water Development Authority Loan	224,351	2.20%
Total	\$296,194	

**VILLAGE OF BEALLSVILLE
MONROE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

5. DEBT (Continued)

The Municipal Building Commercial Loan relates to the purchase of a home used as the Village Hall. The loan will be repaid in monthly installments of \$408, including interest, over ten years. The Village Hall is used as collateralized for the loan. The loan is paid from the General and Sewer Funds.

The Equipment Commercial Loan relates to the purchase of a tractor. The loan will be repaid in monthly installments of \$295, including interest, over five years. The loan is collateralized by the Equipment and to be paid from the Street Construction and Maintenance Repair Fund.

The Ohio Public Works Commission Loan relates to upgrades necessary to comply with Environmental Protection Agency regulations. The loan will be repaid in semiannual installments of \$2,596, with no interest charges, over 20 years. The loan is collateralized by sewer receipts. The Village has agreed to set rates at a sufficient level to repay Ohio Public Works Commission.

The Ohio Water Development Authority Loan relates to upgrades necessary to comply with Environmental Protection Agency regulations. The loan will be repaid in semiannual installments of \$10,313, including interest, over 20 years. The loan is collateralized by sewer receipts. The Village has agreed to set rates at a sufficient level to repay Ohio Water Development Authority.

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

<u>Year ending December 31:</u>	<u>Municipal Building Commercial Loan</u>	<u>Ohio Public Works Commission Loan</u>	<u>Ohio Water Development Authority Loan</u>	<u>Equipment Commercial Loan</u>
2002	\$4,892	\$5,192	\$20,627	\$3,536
2003	4,892	5,192	20,627	3,536
2004	1,225	5,192	20,627	3,536
2005		5,192	20,627	3,536
2006		5,192	20,627	
2007 – 2014		23,365	154,702	
Total	<u>\$11,009</u>	<u>\$49,325</u>	<u>\$257,837</u>	<u>\$14,144</u>

6. RETIREMENT SYSTEMS

The Village's employees and elected officials belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code. The Village Council Members pay into the Social Security System.

Contribution rates are also prescribed by the Ohio Revised Code. For 2001 and 2000, PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries for January 1, 2000 through June 30, 2000 and for 2001. For the period July 1, 2000 through December 31, 2000, PERS temporarily reduced the employers' contribution rate to 8.13% of participants gross salaries. The Village has paid all contributions required through December 31, 2001.

**VILLAGE OF BEALLSVILLE
MONROE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

7. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

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



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

743 East State Street
Athens Mall, Suite B
Athens, Ohio 45701
Telephone 740-594-3300
800-441-1389
Facsimile 740-594-2110
www.auditor.state.oh.us

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

Village of Beallsville
Monroe County
P.O. Box E
Beallsville, Ohio 43716

To the Village Council:

We have audited the accompanying financial statements of the Village of Beallsville, Monroe County, Ohio (the Village), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated March 1, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*, which is described in the accompanying Schedule of Findings as item 2001-31056-001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated March 1, 2002.

Village of Beallsville
Monroe County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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

Jim Petro
Auditor of State

March 1, 2002

**VILLAGE OF BEALLSVILLE
MONROE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

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

FINDING NUMBER 2001-31056-001

Noncompliance Citation

Ohio Rev. Code § 5705.41(D)(1) states that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

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

- A. Then and Now Certificate - This exception provides that, if the fiscal officer can certify that both at the time the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.
- B. Amounts of less than \$1000 may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

Fiscal officers may prepare so-called "blanket" certificates not exceeding \$5,000 against any specific line item account over a period not exceeding 3 months or running beyond the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

In addition to these blanket certificates, a subdivision may also make expenditures and contracts from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the fiscal year.

The Clerk's prior certification was not obtained for 87% of the transactions tested in 2000 and for 25% of the transactions tested in 2001, nor was there no evidence of a "Then and Now" certificate being used by the Village.

We recommend the Village obtain prior certification from the Clerk for all disbursements. If prior certification is not practicable then a "Then and Now" certificate should be utilized. The Clerk should also consider utilizing blanket purchase orders for recurring expenditures.

This page intentionally left blank.

**VILLAGE OF BEALLSVILLE
MONROE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2001 AND 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-31056-001	Ohio Rev. Code Section 5705.41(D) was not followed in obtaining the Clerk's prior certification for 70% of the transactions tested.	No	Partially corrected. The citation was repeated in the GAGAS letter.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

VILLAGE OF BEALLSVILLE

MONROE 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
APRIL 16, 2002**