



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



VILLAGE OF CATAWBA  
CLARK COUNTY

TABLE OF CONTENTS

TITLE	PAGE
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 and Similar Fiduciary Fund Type - 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 and Similar Fiduciary Fund Type - 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

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Village of Catawba  
Clark County  
115 South Persimmon Street  
P.O. Box 25  
Catawba, Ohio 43010

To the Village Council:

We have audited the accompanying financial statements of the Village of Catawba (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 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 May 7, 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 the audit committee, 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.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

**Jim Petro**  
Auditor of State

May 7, 2002

**VILLAGE OF CATAWBA  
CLARK 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**

	<b>Governmental Fund Types</b>		<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$36,568	\$1,457	\$38,025
Intergovernmental Receipts	5,464	7,000	12,464
Fines, Licenses, and Permits	4,560		4,560
Earnings on Investments	693	385	1,078
Miscellaneous	1,662		1,662
	<u>48,947</u>	<u>8,842</u>	<u>57,789</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	12,063		12,063
Public Health Services		1,457	1,457
Leisure Time Activities	750		750
Basic Utility Services		5,611	5,611
General Government	35,867		35,867
	<u>48,680</u>	<u>7,068</u>	<u>55,748</u>
Total Receipts Over/(Under) Disbursements	<u>267</u>	<u>1,774</u>	<u>2,041</u>
<b>Other Financing Receipts and (Disbursements):</b>			
Other Financing Uses	<u>(4,856)</u>	<u>(358)</u>	<u>(5,214)</u>
Total Other Financing Receipts/(Disbursements)	<u>(4,856)</u>	<u>(358)</u>	<u>(5,214)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(4,589)	1,416	(3,173)
Fund Cash Balances, January 1	<u>38,345</u>	<u>17,666</u>	<u>56,011</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$33,756</u></u></b>	<b><u><u>\$19,082</u></u></b>	<b><u><u>\$52,838</u></u></b>

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

**VILLAGE OF CATAWBA  
CLARK COUNTY**

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

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$89,173		\$89,173
Other Revenue		\$4,345	4,345
Total Operating Cash Receipts	<u>89,173</u>	<u>4,345</u>	<u>93,518</u>
<b>Operating Cash Disbursements:</b>			
Personal Services	10,283		10,283
Fringe Benefits	1,944		1,944
Contractual Services	8,299		8,299
Supplies and Materials	43,810		43,810
Court Disbursements:			
Village of Catawba		3,390	3,390
State Treasurer		955	955
Total Operating Cash Disbursements	<u>64,336</u>	<u>4,345</u>	<u>68,681</u>
Operating Income/(Loss)	<u>24,837</u>		<u>24,837</u>
<b>Non-Operating Cash Receipts:</b>			
Interest	1,447		1,447
Total Non-Operating Cash Receipts	<u>1,447</u>		<u>1,447</u>
<b>Non-Operating Cash Disbursements:</b>			
Debt Service	40,487		40,487
Other Non-Operating Cash Disbursements	266		266
Total Non-Operating Cash Disbursements	<u>40,753</u>		<u>40,753</u>
Net Receipts Over/(Under) Disbursements	(14,469)		(14,469)
Fund Cash Balances, January 1	<u>64,199</u>		<u>64,199</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$49,730</u></b>	<b><u>\$0</u></b>	<b><u>\$49,730</u></b>

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



**VILLAGE OF CATAWBA  
CLARK 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>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$41,243	\$1,523	\$42,766
Intergovernmental Receipts	5,434	7,083	12,517
Fines, Licenses, and Permits	5,090		5,090
Earnings on Investments	1,353	688	2,041
Miscellaneous	2,405		2,405
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	55,525	9,294	64,819
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	15,097		15,097
Public Health Services		1,523	1,523
Leisure Time Activities	750		750
Community Environment	293		293
Transportation		11,525	11,525
General Government	29,858		29,858
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	45,998	13,048	59,046
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	9,527	(3,754)	5,773
<b>Other Financing Receipts and (Disbursements):</b>			
Other Financing Uses	(7,179)	(119)	(7,298)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(7,179)	(119)	(7,298)
	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	2,348	(3,873)	(1,525)
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	35,997	21,539	57,536
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$38,345</u></b>	<b><u>\$17,666</u></b>	<b><u>\$56,011</u></b>

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

**VILLAGE OF CATAWBA  
CLARK COUNTY**

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

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$93,746		\$93,746
Other Revenue		\$4,860	4,860
<b>Total Operating Cash Receipts</b>	<u>93,746</u>	<u>4,860</u>	<u>98,606</u>
<b>Operating Cash Disbursements:</b>			
Personal Services	9,960		9,960
Fringe Benefits	1,725		1,725
Contractual Services	8,290		8,290
Supplies and Materials	24,536		24,536
Court Disbursements:			
Village of Catawba		3,840	3,840
State Treasurer		1,020	1,020
<b>Total Operating Cash Disbursements</b>	<u>44,511</u>	<u>4,860</u>	<u>49,371</u>
Operating Income/(Loss)	<u>49,235</u>		<u>49,235</u>
<b>Non-Operating Cash Receipts:</b>			
Interest	2,281		2,281
<b>Total Non-Operating Cash Receipts</b>	<u>2,281</u>		<u>2,281</u>
<b>Non-Operating Cash Disbursements:</b>			
Debt Service	46,898		46,898
Other Non-Operating Cash Disbursements	700		700
<b>Total Non-Operating Cash Disbursements</b>	<u>47,598</u>		<u>47,598</u>
Net Receipts Over/(Under) Disbursements	3,918		3,918
Fund Cash Balances, January 1	<u>60,281</u>		<u>60,281</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$64,199</u></u>	<u><u>\$0</u></u>	<u><u>\$64,199</u></u>

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

**VILLAGE OF CATAWBA  
CLARK 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 Catawba, Clark 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 water and sewer utilities, park operations, and police services.

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

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

**C. 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:

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

**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 Funds:

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

**VILLAGE OF CATAWBA  
CLARK COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**4. Fiduciary Funds (Trust and Agency Funds)**

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 Fund** – This fund records the activity of the Village Mayor's Court receipts and disbursements.

**D. Budgetary Process**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The 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. The Village did not encumber all commitments required by Ohio law.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**E. Property, Plant and Equipment**

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

**VILLAGE OF CATAWBA  
CLARK COUNTY**

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

**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:

	2001	2000
Demand deposits	\$102,568	\$120,210
Total deposits	102,568	120,210

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

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

**2001 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$45,976	\$48,947	\$2,971
Special Revenue	9,078	8,842	(236)
Enterprise	80,469	90,620	10,151
Total	\$135,523	\$148,409	\$12,886

**2001 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Budgeted Expenditures	Actual Expenditures	Variance
General	\$83,571	\$53,536	\$30,035
Special Revenue	26,677	7,426	19,251
Enterprise	144,280	105,089	39,191
Total	\$254,528	\$166,051	\$88,477

**2000 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$42,372	\$55,525	\$13,153
Special Revenue	9,079	9,294	215
Enterprise	79,394	96,027	16,633
Total	\$130,845	\$160,846	\$30,001

**VILLAGE OF CATAWBA  
CLARK 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	Budgeted Expenditures	Actual Expenditures	Variance
General	\$78,274	\$53,177	\$25,097
Special Revenue	29,986	13,167	16,819
Enterprise	139,300	92,109	47,191
Total	\$247,560	\$158,453	\$89,107

**4. PROPERTY TAX**

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

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

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

**5. LOCAL INCOME TAX**

The Village levies a municipal income tax of 1% percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

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

**6. DEBT**

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan #216	\$276,008	2.00%
Ohio Water Development Authority Loan #785	78,728	7.36%
Ohio Water Development Authority Loan #785-C	11,769	7.36%
Total	\$366,505	

**VILLAGE OF CATAWBA  
CLARK COUNTY**

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

**6. DEBT (Continued)**

The Ohio Water Development Authority (OWDA) loan relates to a water and sewer plant expansion project that was mandated by the Ohio Environmental Protection Agency. The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

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

Year ending December 31:	<u>OWDA Loan</u>
2002	40,487
2003	40,487
2004	40,487
2005	40,487
2006 – 2012	<u>283,412</u>
Total	<u><u>\$445,360</u></u>

**7. RETIREMENT SYSTEMS**

Full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides 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 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 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Village has paid all contributions required through December 31, 2001.

**8. RISK MANAGEMENT**

**Risk Pool Membership**

The Village belongs to the Ohio Municipal Joint Self-Insurance Pool, (the "Pool"), an unincorporated non-profit association available to municipal corporations and their instrumentalities. Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Pool provides a program of property and casualty insurance for its members. The Plan pays judgments, settlements and other expenses resulting for covered claims that exceed the members' deductibles.

Casualty excess-of-loss contracts at December 31, 2000 and 1999 generally protect against individual losses over \$150,000 (\$100,000 for policies issued after March 31, 2000).

Property coverage contracts protect against losses, subject to a deductible of \$50,000 per occurrence, limited to an annual aggregate loss of the greater of \$300,000 or 1% of total coverage.

VILLAGE OF CATAWBA  
CLARK COUNTY

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

8. RISK MANAGEMENT (Continued)

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and retained (deficit) earnings at December 31 (last years available):

	<u>2000</u>	<u>1999</u>
Assets	\$2,958,827	\$4,151,450
Liabilities	<u>3,863,373</u>	<u>3,461,914</u>
Retained (deficit) earnings	<u>(\$904,546)</u>	<u>\$689,536</u>





**STATE OF OHIO  
OFFICE OF THE AUDITOR**

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

Village of Catawba  
Clark County  
115 South Persimmon Street  
P.O. Box 25  
Catawba, Ohio 43010

To the Village Council:

We have audited the accompanying financial statements of the Village of Catawba (the Village) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated May 7, 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 2001-30312-001.

**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.

Village of Catawba  
Clark 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 the audit committee, management and Village Council, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, sweeping initial "J" and a long, horizontal stroke extending to the right.

**Jim Petro**  
Auditor of State

May 7, 2002

VILLAGE OF CATAWBA  
CLARK 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 2001-30312-001

**Noncompliance Citation**

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

The following exception to this basic requirement is provided by statute:

Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that 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 previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Amounts of less than \$100 for counties, or less than \$1,000 for other political subdivisions, 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

The Village failed to properly certify 9% of the expenditure transactions tested during 2000 and 2001, including the exception provided above. Additionally, items not properly certified were found after each year-end. Proper certification of funds would provide a more accurate accounting for available appropriations and unencumbered funds, which would aid in proper financial decision making. The Village should implement procedures to require timely certification of the availability of funds as part of the disbursement cycle.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**VILLAGE OF CATAWBA**

**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.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 25, 2002**