



**Auditor of State
Betty Montgomery**

VILLAGE OF MALINTA
HENRY COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Village of Malinta
Henry County
103½ N. Turkeyfoot Ave.
P.O. Box 69
Malinta, OH 43535-0069

To the Village Council:

We have audited the accompanying financial statements of the Village of Malinta, Henry County (the Village) as of and for the years ended December 31, 2002 and 2001. 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 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 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, 2002 and 2001, 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 14, 2003 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 audits.

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.

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

Betty Montgomery
Auditor of State

March 14, 2003

**VILLAGE OF MALINTA
HENRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002**

| | <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 | \$62,795 | \$1,265 | | \$64,060 |
| Intergovernmental Receipts | 15,374 | 8,528 | | 23,902 |
| Fines, Licenses, and Permits | 4,372 | | | 4,372 |
| Earnings on Investments | 8,006 | 57 | | 8,063 |
| Miscellaneous | 1,154 | 88 | \$1,900 | 3,142 |
| | <u>91,701</u> | <u>9,938</u> | <u>1,900</u> | <u>103,539</u> |
| Cash Disbursements: | | | | |
| Current: | | | | |
| Security of Persons and Property | 11,979 | 1,442 | | 13,421 |
| Leisure Time Activities | 4,774 | | | 4,774 |
| Community Environment | 475 | | | 475 |
| Basic Utility Services | 2,495 | | | 2,495 |
| Transportation | 1,085 | 17,133 | | 18,218 |
| General Government | 39,606 | | | 39,606 |
| Capital Outlay | 2,000 | 542 | 3,169 | 5,711 |
| | <u>62,414</u> | <u>19,117</u> | <u>3,169</u> | <u>84,700</u> |
| Total Cash Disbursements | <u>62,414</u> | <u>19,117</u> | <u>3,169</u> | <u>84,700</u> |
| Total Cash Receipts Over/(Under) Cash Disbursements | <u>29,287</u> | <u>(9,179)</u> | <u>(1,269)</u> | <u>18,839</u> |
| Other Financing Receipts and (Disbursements): | | | | |
| Transfers-In | | 5,000 | 27,431 | 32,431 |
| Transfers-Out | (32,431) | | | (32,431) |
| Other Financing Disbursements | (1,994) | | | (1,994) |
| | <u>(34,425)</u> | <u>5,000</u> | <u>27,431</u> | <u>(1,994)</u> |
| Total Other Financing Receipts/(Disbursements) | <u>(34,425)</u> | <u>5,000</u> | <u>27,431</u> | <u>(1,994)</u> |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | (5,138) | (4,179) | 26,162 | 16,845 |
| Fund Cash Balances, January 1 | 10,469 | 4,987 | 184,700 | 200,156 |
| Fund Cash Balances, December 31 | <u>\$5,331</u> | <u>\$808</u> | <u>\$210,862</u> | <u>\$217,001</u> |
| Reserves for Encumbrances, December 31 | <u>\$814</u> | <u>\$552</u> | | <u>\$1,366</u> |

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

**VILLAGE OF MALINTA
HENRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002**

| | Proprietary Fund Type |
|---|----------------------------------|
| | Enterprise |
| Operating Cash Receipts: | |
| Charges for Services | \$152,739 |
| Operating Cash Disbursements: | |
| Personal Services | 12,432 |
| Fringe Benefits | 2,313 |
| Contractual Services | 43,515 |
| Supplies and Materials | 4,064 |
| Capital Outlay | 3,071 |
| Miscellaneous | 671 |
| Total Operating Cash Disbursements | 66,066 |
| Operating Income | 86,673 |
| Non-Operating Cash Receipts: | |
| Intergovernmental Receipts | 44,884 |
| Non-Operating Cash Disbursements: | |
| Debt Service | 111,721 |
| Other Non-Operating Cash Disbursements | 9,317 |
| Total Non-Operating Cash Disbursements | 121,038 |
| Net Cash Receipts Over Cash Disbursements | 10,519 |
| Fund Cash Balances, January 1 | 47,244 |
| Fund Cash Balances, December 31 | \$57,763 |
| Reserve for Encumbrances, December 31 | \$417 |

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

**VILLAGE OF MALINTA
HENRY 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> | <u>Capital Projects</u> | |
| Cash Receipts: | | | | |
| Property Tax and Other Local Taxes | \$64,840 | \$1,393 | | \$66,233 |
| Intergovernmental Receipts | 16,639 | 8,742 | \$5,900 | 31,281 |
| Fines, Licenses, and Permits | 3,549 | | | 3,549 |
| Earnings on Investments | 12,346 | 155 | | 12,501 |
| Miscellaneous | 879 | 128 | | 1,007 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Cash Receipts | 98,253 | 10,418 | 5,900 | 114,571 |
| Cash Disbursements: | | | | |
| Current: | | | | |
| Security of Persons and Property | 11,947 | 1,451 | | 13,398 |
| Leisure Time Activities | 3,880 | | | 3,880 |
| Community Environment | 590 | | | 590 |
| Basic Utility Services | 2,710 | | | 2,710 |
| Transportation | 852 | 14,477 | | 15,329 |
| General Government | 41,102 | | | 41,102 |
| Capital Outlay | 572 | 749 | 38,134 | 39,455 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Cash Disbursements | 61,653 | 16,677 | 38,134 | 116,464 |
| Total Cash Receipts Over/(Under) Cash Disbursements | <hr/> | <hr/> | <hr/> | <hr/> |
| | 36,600 | (6,259) | (32,234) | (1,893) |
| Other Financing Receipts and (Disbursements): | | | | |
| Transfers-In | | 3,320 | 32,006 | 35,326 |
| Other Financing Receipts | | | 209 | 209 |
| Transfers-Out | (35,326) | | | (35,326) |
| Other Financing Disbursements | (2,000) | | | (2,000) |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Other Financing Receipts/(Disbursements) | (37,326) | 3,320 | 32,215 | (1,791) |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | <hr/> | <hr/> | <hr/> | <hr/> |
| | (726) | (2,939) | (19) | (3,684) |
| Fund Cash Balances, January 1 | <hr/> | <hr/> | <hr/> | <hr/> |
| | 11,195 | 7,926 | 184,719 | 203,840 |
| Fund Cash Balances, December 31 | <hr/> \$10,469 | <hr/> \$4,987 | <hr/> \$184,700 | <hr/> \$200,156 |
| Reserves for Encumbrances, December 31 | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

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

**VILLAGE OF MALINTA
HENRY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

| | Proprietary Fund Type |
|---|----------------------------------|
| | Enterprise |
| Operating Cash Receipts: | |
| Charges for Services | \$156,399 |
| Operating Cash Disbursements: | |
| Personal Services | 11,883 |
| Fringe Benefits | 1,967 |
| Contractual Services | 47,319 |
| Supplies and Materials | 3,196 |
| Capital Outlay | 135 |
| Miscellaneous | 379 |
| Total Operating Cash Disbursements | 64,879 |
| Operating Income | 91,520 |
| Non-Operating Cash Receipts: | |
| Intergovernmental Receipts | 42,004 |
| Non-Operating Cash Disbursements: | |
| Debt Service | 111,721 |
| Other Non-Operating Cash Disbursements | 18 |
| Total Non-Operating Cash Disbursements | 111,739 |
| Net Cash Receipts Over Cash Disbursements | 21,785 |
| Fund Cash Balances, January 1 | 25,459 |
| Fund Cash Balances, December 31 | \$47,244 |
| Reserve for Encumbrances, December 31 | |

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

**VILLAGE OF MALINTA
HENRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Malinta, Henry 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 utilities, park operations (leisure time activities), 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. Cash and Investments

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

Certificates of deposit are valued at cost.

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:

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 MALINTA
HENRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

Permissive Motor Vehicle License Tax Fund -This fund receives license tag fees from motor vehicle registration money for maintaining and repairing Village streets.

3. 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 fund:

Capital Improvement Fund - This fund receives proceeds of the local income tax to be used for capital improvements of the Village.

4. 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:

Water 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 and function 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. 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 not be reappropriated.

A summary of 2002 and 2001 budgetary activity appears in Note 3.

**VILLAGE OF MALINTA
HENRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

F. Property, Plant and Equipment

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

G. Accumulated Leave

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

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 at December 31 was as follows:

| | 2002 | 2001 |
|-------------------------|-----------|-----------|
| Demand deposits | \$89,056 | \$79,605 |
| Certificates of deposit | 185,708 | 167,795 |
| Total deposits | \$274,764 | \$247,400 |

Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

| 2002 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|-------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$143,901 | \$91,701 | (\$52,200) |
| Special Revenue | 16,820 | 14,938 | (1,882) |
| Capital Projects | 83,580 | 29,331 | (54,249) |
| Enterprise | 217,800 | 197,623 | (20,177) |
| Total | \$462,101 | \$333,593 | (\$128,508) |

| 2002 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$151,387 | \$97,653 | \$53,734 |
| Special Revenue | 21,305 | 19,669 | 1,636 |
| Capital Projects | 64,000 | 3,169 | 60,831 |
| Enterprise | 214,672 | 187,521 | 27,151 |
| Total | \$451,364 | \$308,012 | \$143,352 |

**VILLAGE OF MALINTA
HENRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

2001 Budgeted vs. Actual Receipts

| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
|------------------|----------------------|--------------------|--------------------|
| General | \$141,390 | \$98,253 | (\$43,137) |
| Special Revenue | 17,080 | 13,738 | (3,342) |
| Capital Projects | 38,000 | 38,115 | 115 |
| Enterprise | 283,965 | 198,403 | (85,562) |
| Total | <u>\$480,435</u> | <u>\$348,509</u> | <u>(\$131,926)</u> |

2001 Budgeted vs. Actual Budgetary Basis Expenditures

| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
|------------------|----------------------------|---------------------------|------------------|
| General | \$156,120 | \$98,979 | \$57,141 |
| Special Revenue | 21,413 | 16,677 | 4,736 |
| Capital Projects | 56,400 | 38,134 | 18,266 |
| Enterprise | 284,865 | 176,618 | 108,247 |
| Total | <u>\$518,798</u> | <u>\$330,408</u> | <u>\$188,390</u> |

4. PROPERTY TAX

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

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

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

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

5. LOCAL INCOME TAX

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

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

**VILLAGE OF MALINTA
HENRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

6. DEBT

Debt outstanding at December 31, 2002 was as follows:

| | Principal | Interest Rate |
|---------------------------------------|-----------|---------------|
| Ohio Water Development Authority Loan | \$913,902 | 7.77% |

The Ohio Water Development Authority (OWDA) loan relates to a water main line and tank expansion project that was mandated by the Ohio Environmental Protection Agency. The OWDA has approved \$1,216,411 in a loan to the Village for this project. The loan will be repaid in semiannual installments of \$55,861, including interest, over 25 years. The Village is responsible for this loan. However, the Village entered into a contract with the City of Napoleon and is receiving \$41,796 annually from the City toward the retirement of this debt. 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: | OWDA Loan |
|--------------------------|-------------|
| 2003 | \$111,722 |
| 2004 | 111,722 |
| 2005 | 111,722 |
| 2006 | 111,722 |
| 2007 | 111,722 |
| 2008 – 2016 | 949,629 |
| Total | \$1,508,239 |

7. RETIREMENT SYSTEMS

The Village employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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 2002 and 2001, OPERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross wages for 2002 and 2001. The Village has paid all contributions required through December 31, 2002.

8. RISK MANAGEMENT

The Village belongs to the Ohio Government Risk Management Plan (the Plan), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

**VILLAGE OF MALINTA
HENRY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

Pursuant to § 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine, and other coverages, modified for each member's needs. The Plan pays judgments, settlements, and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.



**Auditor of State
Betty Montgomery**

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

Village of Malinta
Henry County
103½ N. Turkeyfoot Ave.
P.O. Box 69
Malinta, OH 43535-0069

To the Village Council:

We have audited the accompanying financial statements of the Village of Malinta, Henry County (the Village) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated March 14, 2003. We conducted our audits 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

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 14, 2003.

This report is intended solely 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.

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

Betty Montgomery
Auditor of State

March 14, 2003

**VILLAGE OF MALINTA
HENRY 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; |
|----------------|--|------------------|--|
| 2000-30135-001 | Finding for Recovery issued against the former clerk for the misappropriation of Village funds | Yes | The former clerk repaid the Village in 2001 for the misappropriated funds. |
| 2000-30135-002 | Citation of ORC § 149.351(A) issued for not having 1999 utility charges for services receipts available for audit | Yes | |
| 2000-30135-003 | Citation of ORC § 5705.41(D) issued for improper certification of expenditures | Yes | |
| 2000-30135-004 | Citation of OAC § 117-5-10 for not posting the correct budgeted revenue amounts to the general ledger | Yes | |
| 2000-30135-005 | Citation of OAC Section 117-5-11 for not posting the correct budgeted expenditures amounts to the general ledger | Yes | |
| 2000-30135-006 | Citation of Village Ordinance 80-93 Section 10 (3) for the proper allocation of income tax receipts for capital improvements | Yes | |
| 2000-30135-007 | Citation of OWDA agreement for not submitting the required annual reports | Yes | |
| 2000-30135-008 | Reportable condition concerning the accounting system for utility billings and collections | No | Partially corrected – no bulk water sales log maintained. Reported as a management letter comment. |



**Auditor of State
Betty Montgomery**

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Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

VILLAGE OF MALINTA

HENRY 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 10, 2003**