



Dave Yost • Auditor of State



VILLAGE OF FORT SHAWNEE  
ALLEN COUNTY

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# Dave Yost • Auditor of State

Village of Fort Shawnee  
Allen County  
2050 West Breese Road  
Fort Shawnee, Ohio 45806

To the Members of Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

November 27, 2012

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Village of Fort Shawnee  
Allen County  
2050 West Breese Road  
Fort Shawnee, Ohio 45806

To the Members of Council:

We have audited the accompanying financial statements of the Village of Fort Shawnee, Allen County, (the Village) as of and for the years ended December 31, 2011 and 2010. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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. The Village processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Village because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to audit Ohio governments. The Auditor of State served during the years ended December 31, 2011 and 2010 as the Village's financial supervisor under Ohio Revised Code § 118.05 (G). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Village because the Auditor of State may assume broad management powers, duties and functions under Ohio Revised Code §118.04. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 118.05 (G) requires the Auditor of State to provide these supervisory services, and Ohio Revised Code § 117.11(B) mandates the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Village's larger (i.e. major) funds separately. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Villages to reformat their statements. The Village has elected not to follow GAAP statement formatting requirements.

The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2011 and 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2011 and 2010, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances as of December 31, 2011 and 2010 and the reserves for encumbrances as of December 31, 2010 of the Village of Fort Shawnee, Allen County, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 1, during 2011 the Village of Fort Shawnee adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. As disclosed in Note 2, the Village restated the December 31, 2009 General Fund, the Special Revenue Contract Police and COPS Levy Funds, and the Agency Water Contract Fund. Also, as disclosed in Note 8, the Village residents voted to dissolve the Village.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2012, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



**Dave Yost**  
Auditor of State

November 27, 2012



**VILLAGE OF FORT SHAWNEE  
ALLEN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Property and Local Taxes	\$65,779	\$43,865		\$35,681	\$145,325
Intergovernmental	127,891	320,623		7,650	456,164
Charges for Services		37,491			37,491
Fines, Licenses and Permits	81,116	8,063			89,179
Earnings on Investments	1	192			193
Miscellaneous	12,467	287			12,754
<b>Total Cash Receipts</b>	<u>287,254</u>	<u>410,521</u>		<u>43,331</u>	<u>741,106</u>
<b>Cash Disbursements:</b>					
<b>Current:</b>					
Security of Persons and Property	260,368	34,560			294,928
Community Environment	3,050				3,050
Transportation		131,148			131,148
General Government	106,865	712		741	108,318
Capital Outlay		120,164			120,164
<b>Total Cash Disbursements</b>	<u>370,283</u>	<u>286,584</u>		<u>741</u>	<u>657,608</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(83,029)</u>	<u>123,937</u>		<u>42,590</u>	<u>83,498</u>
<b>Other Financing Receipts (Disbursements):</b>					
Transfers-In		113,800			113,800
Transfers-Out	(44,700)	(73,200)			(117,900)
Other Financing Uses	(438)				(438)
<b>Total Other Financing Receipts (Disbursements)</b>	<u>(45,138)</u>	<u>40,600</u>			<u>(4,538)</u>
<b>Net Change in Fund Cash Balances</b>	(128,167)	164,537		42,590	78,960
<b>Fund Cash Balances, January 1</b>	<u>(39,863)</u>	<u>122,392</u>	<u>\$4,377</u>	<u>12,581</u>	<u>99,487</u>
<b>Fund Cash Balances, December 31:</b>					
Restricted		371,744	4,377	55,171	431,292
Unassigned (Deficit)	<u>(168,030)</u>	<u>(84,815)</u>			<u>(252,845)</u>
<b>Fund Cash Balances, December 31</b>	<u>(\$168,030)</u>	<u>\$286,929</u>	<u>\$4,377</u>	<u>\$55,171</u>	<u>\$178,447</u>

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

VILLAGE OF FORT SHAWNEE  
ALLEN COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<b>Agency Funds</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	128,654
Fines, Licenses and Permits	52,816
Total Operating Cash Receipts	<u>181,470</u>
<b>Operating Cash Disbursements:</b>	
Contractual Services	129,921
Other	52,816
Total Operating Cash Disbursements	<u>182,737</u>
Total Operating Receipts (Under) Disbursements	(1,267)
<b>Non-Operating Receipts:</b>	
Transfers In	4,100
Total Receipts Over Disbursements	<u>2,833</u>
Fund Cash Balances, January 1	<u>17,883</u>
Fund Cash Balances, December 31	<u><u>\$20,716</u></u>

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

**VILLAGE OF FORT SHAWNEE  
ALLEN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Property and Local Taxes	\$74,303	\$44,776		\$36,456	\$155,535
Intergovernmental	126,573	206,749	\$61	8,348	341,731
Charges for Services		36,483			36,483
Fines, Licenses and Permits	100,769	4,176			104,945
Earnings on Investments	379	628			1,007
Miscellaneous	1,911	122			2,033
Total Cash Receipts	<u>303,935</u>	<u>292,934</u>	<u>61</u>	<u>44,804</u>	<u>641,734</u>
<b>Cash Disbursements:</b>					
<b>Current:</b>					
Security of Persons and Property	262,245	90,006			352,251
Public Health Services	16,507				16,507
Community Environment	4,782				4,782
Transportation		143,810			143,810
General Government	141,750		502	815	143,067
Capital Outlay		600			600
Total Cash Disbursements	<u>425,284</u>	<u>234,416</u>	<u>502</u>	<u>815</u>	<u>661,017</u>
Total Receipts Over/(Under) Disbursements	<u>(121,349)</u>	<u>58,518</u>	<u>(441)</u>	<u>43,989</u>	<u>(19,283)</u>
<b>Other Financing (Disbursements):</b>					
Transfers-Out	(1,470)				(1,470)
Net Change in Fund Cash Balances	<u>(122,819)</u>	<u>58,518</u>	<u>(441)</u>	<u>43,989</u>	<u>(20,753)</u>
Fund Cash Balances, January 1, (Restated Note 2)	<u>82,956</u>	<u>63,874</u>	<u>4,818</u>	<u>(31,408)</u>	<u>120,240</u>
Fund Cash Balances, December 31	<u>(\$39,863)</u>	<u>\$122,392</u>	<u>\$4,377</u>	<u>\$12,581</u>	<u>\$99,487</u>
Reserve for Encumbrances, December 31	<u>\$6,068</u>	<u>\$5,001</u>	<u>\$0</u>	<u>\$0</u>	<u>\$11,069</u>

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

VILLAGE OF FORT SHAWNEE  
HARDIN COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Agency Funds</u>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$100,480
Fines, Licenses and Permits	79,131
Total Operating Cash Receipts	<u>179,611</u>
<b>Operating Cash Disbursements:</b>	
Contractual Services	99,213
Other	79,131
Total Operating Cash Disbursements	<u>178,344</u>
Total Operating Receipts Over Disbursements	<u>1,267</u>
<b>Non-Operating Receipts</b>	
Transfers In	1,470
Total Receipts Over Disbursements	<u>2,737</u>
Fund Cash Balances, January 1 (Restated Note 2)	<u>15,146</u>
Fund Cash Balances, December 31	<u><u>\$17,883</u></u>

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

**VILLAGE OF FORT SHAWNEE  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Fort Shawnee, Allen County, (the Village) as a body corporate and politic. The Village operates under a charter form of government. The charter established the legislative powers to be vested in a Council of six members to be elected at large by the voters for four year terms. The Fiscal Officer (Finance Director) is appointed by the Council. The Village provides general governmental, street repair, and police services. The Village also contracts with Shawnee Township Police Department to provide security of persons and property. Water services are provided by the City of Lima with the cost paid directly by the residents. Fire services are provided by Shawnee Township.

The Village participates in a public entity risk pool. Note 7 to the financial statements provides additional information for this entity. The organization is the Public Entities Pool of Ohio, which provides property and casualty coverage for its members.

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

**B. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Village recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

**C. Deposits and Investments**

The Village's accounting basis includes investments as assts. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Village's investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

**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 reports all financial resources except those required to be accounted for in another fund.

**VILLAGE OF FORT SHAWNEE  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

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

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from private-purpose 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.

**Permissive Motor Vehicle License Tax Fund** – This fund receives motor vehicle license tax money from the Allen County Permissive License Tax for constructing, maintaining and repairing Village streets.

**3. Debt Service Fund**

These funds account for the Village accumulates to pay bond and note debt. The Village had the following Debt Service Fund:

**Special Assessment Debt Service** – This fund is used for the accumulation of resources for retirement of a 1989 waterline improvement bond issue. The debt was retired in 2009 however some special assessments were not received until 2010.

**4. Capital Projects Fund**

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Village had the following Capital Projects Fund:

**Street Improvement Levy Fund** – This fund receives monies from a tax levy specifically for the upkeep of roads and streets.

**5. Fiduciary Funds (Agency Funds)**

Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village's own programs.

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. The Village had the following significant Fiduciary Funds:

**State Reparation Fund** – This fund accounts for the financial activity from the Mayor's Court.

**Water Contract Fund** – The City of Lima collects and forwards to the Village the charges collected for the water used by Village residents. In turn, the Village remits to the City of Lima, the charges that have been collected.

VILLAGE OF FORT SHAWNEE  
ALLEN COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Village 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 individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of 2011 and 2010 budgetary activity appears in Note 3.

F. Fund Balance

For December 31, 2011, fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Non-spendable

The Village classifies assets as *non-spendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**VILLAGE OF FORT SHAWNEE  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

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

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

**5. Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**G. Property, Plant, and Equipment**

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**H. Accumulated Leave**

In certain circumstances, such as upon leaving employment employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**2. CHANGE IN FUND BALANCES**

The fund balances at December 31, 2009 were restated for the General Fund, Contract Police Fund, COPS Levy Fund, and Water Contract Fund to make a correction to a prior year's allocation of police officer wages and expenses. These changes had the following effect on fund balances as previously reported:

	<b>General Fund</b>	<b>Contract Police Fund</b>	<b>COPS Levy Fund</b>	<b>Water Contract Fund</b>
December 31, 2009	\$ 5,047	(\$20,914)	\$22,706	(\$197)
Allocation of Prior Year Police Wages	78,106	(40,758)	(37,348)	
Correction of Prior Year Expenses	(197)			197
December 31, 2009, restated	<u>\$82,956</u>	<u>(\$61,672)</u>	<u>(\$14,642)</u>	<u>\$ 0</u>



**VILLAGE OF FORT SHAWNEE  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**3. EQUITY IN POOLED DEPOSITS AND INVESTMENTS**

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

	<b>2011</b>	<b>2010</b>
Demand deposits	\$123,767	\$ 42,091
STAR Ohio	75,396	75,279
Total Deposits and Investments	<u>\$199,163</u>	<u>\$117,370</u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**4. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2011 and 2010 follows:

<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$ 238,400	\$ 287,254	\$48,854
Special Revenue	516,100	524,321	8,221
Capital Projects	43,300	43,331	31
Fiduciary(Agency)	228,300	185,570	(42,730)
Total	<u>\$1,026,100</u>	<u>\$1,040,476</u>	<u>\$14,376</u>

**2011 Budgeted vs. Actual Budgetary Basis Expenditures**

<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$ 456,662	\$415,421	\$ 41,241
Special Revenue	452,983	359,784	93,199
Capital Projects	800	741	59
Fiduciary(Agency)	244,900	182,737	62,163
Total	<u>\$1,155,345</u>	<u>\$958,683</u>	<u>\$196,662</u>

**2010 Budgeted vs. Actual Receipts**

<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$320,234	\$303,935	(\$ 16,299)
Special Revenue	372,861	292,934	(79,927)
Debt Service	8,400	61	(8,339)
Capital Projects	44,448	44,804	356
Fiduciary (Agency)	193,300	181,081	(12,219)
Total	<u>\$939,243</u>	<u>\$822,815</u>	<u>(\$116,428)</u>

**2010 Budgeted vs. Actual Budgetary Basis Expenditures**

<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$ 444,003	\$432,822	\$ 11,181
Special Revenue	351,700	239,417	112,283
Debt Service	8,900	502	8,398
Capital Projects	78,800	815	77,985
Fiduciary (Agency)	199,600	178,344	21,256
Total	<u>\$1,083,003</u>	<u>\$851,900</u>	<u>\$231,103</u>

**VILLAGE OF FORT SHAWNEE  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**4. BUDGETARY ACTIVITY (Continued)**

Supporting documentation was not received or maintained which violated Ohio Rev. Code Sections 149.351(A) and 149.43(B), some restricted receipts were recorded in the wrong fund which violated Ohio Rev. Code Section 5705.10(D), and some disbursements were recorded in the wrong fund which violated Ohio Rev. Code Section 5705.10(H).

**5. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, 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 taxes are 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. RETIREMENT SYSTEMS**

The Village's certified full-time Police Officers belong to the Ohio Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes these plans' benefits, which include post-retirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2011 and 2010, OP&F participants contributed 10% of their wages. For 2011 and 2010, the Village contributed to OP&F an amount equal to 19.5% of full-time police members' wages. For 2011 and 2010, OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants' gross salaries. The Village has paid all contributions required through December 31, 2011.

**7. RISK MANAGEMENT**

**Risk Pool Membership**

The Village is exposed to various risks of property and casualty losses, and injuries to employees.

The Village insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Village belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO.

**VILLAGE OF FORT SHAWNEE  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**7. RISK MANAGEMENT (Continued)**

Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**Casualty and Property Coverage**

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2010, PEP retained \$350,000 for casualty claims and \$150,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

**Financial Position**

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2011 and 2010:

	<u>2011</u>	<u>2010</u>
Assets	\$33,362,404	\$34,952,010
Liabilities	(14,187,273)	(14,320,812)
Net Assets	<u>\$19,175,131</u>	<u>\$20,631,198</u>

At December 31, 2010 and 2009, respectively, the liabilities above include approximately \$12.9 million and \$14.1 million of estimated incurred claims payable. The assets above also include approximately \$12.4 million and \$13.7 million of unpaid claims to be billed to approximately 454 member governments in the future, as of December 31, 2010 and 2009, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2011, the Village's share of these unpaid claims collectible in future years is approximately \$7,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
<u>2011</u>	<u>2010</u>
<u>\$7,886</u>	<u>\$9,160</u>

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

**VILLAGE OF FORT SHAWNEE  
ALLEN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**8. FISCAL EMERGENCY**

The Village had negative fund balances at December 31, 2009 in the Permissive Motor Vehicle Fund, Street Improvement Levy Fund, Contract Police Fund, and Water Contract Fund in the amount of \$83,385, \$31,408, \$20,913, and \$197, respectively, prior to restatement. As a result, the Village was placed in Fiscal Emergency on September 16, 2010. A Financial Recovery Plan was implemented on February 28, 2011. As of December 31, 2011, the Village had the following funds with a negative fund balance: General Fund (\$168,030); Permissive Motor Vehicle Fund (\$10,185); and Contract Police Fund (\$1,430).

**9. SUBSEQUENT EVENTS**

On November 7, 2012, the residents of the Village voted to dissolve the Village.



# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Village of Fort Shawnee  
Allen County  
2050 West Breese Road  
Fort Shawnee, Ohio 45806

To the Members of Council:

We have audited the financial statements of the Village of Fort Shawnee, Allen County (the Village), as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated November 27, 2012, wherein we noted the Village followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America, adopted the provisions of Governmental Accounting Standards Board Statement No. 54 for the year ended December 31, 2011, restated the December 31, 2009 fund balances, and the residents voted to dissolve the Village. We also noted the Village processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Village because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to audit Ohio governments. The Auditor of State served during the years ended December 31, 2011 and 2010 as the Village's financial supervisor under Ohio Revised Code § 118.05 (G). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Village because the Auditor of State may assume broad management powers, duties and functions under Ohio Revised Code § 118.04. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 118.05 (G) requires the Auditor of State to provide these supervisory services, and Ohio Revised Code § 117.11(B) mandates the Auditor of State to audit Ohio governments. 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 the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Village's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Village's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses.

One First National Plaza, 130 W. Second St., Suite 2040, Dayton, Ohio 45402  
Phone: 937-285-6677 or 800-443-9274 Fax: 937-285-6688

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### **Internal Control Over Financial Reporting (Continued)**

However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over financial reporting, that we consider material weaknesses and another deficiency we consider to be a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider findings 2011-02 through 2011-04 described in the accompanying schedule of findings to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2011-01 described in the accompanying schedule of findings to be a significant deficiency.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2011-01, 2011-03, and 2011-04.

We also noted certain matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated November 27, 2012.

We intend this report solely for the information and use of management, the members of Council, and others within the Village. We intend it for no one other than these specified parties.



**Dave Yost**  
Auditor of State

November 27, 2012

VILLAGE OF FORT SHAWNEE  
ALLEN COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2011 AND 2010

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

FINDING NUMBER 2011-01

**Significant Deficiency / Noncompliance**

**Ohio Rev. Code 149.351(A)** states, in pertinent part, that all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commissions provided for under Sections 149.38 to 149.42 of the Revised Code.

**Ohio Rev. Code Section 149.43(B)** states, in part, that all public records shall be promptly prepared and made available for inspection to any person at all reasonable times during regular business hours. In order to facilitate broader access to public records, public offices shall maintain public records in a manner that they can be made available for inspection in accordance with this division.

During 2010 and 2011 supporting detailed documentation was not originally provided by the Village for \$28,346 and \$539 in disbursements, respectively. These payments were to a cell phone provider, natural gas provider, a telephone/internet provider, and an insurance company. The Village made payments to these providers electronically. Therefore, copies of the invoices may have not been printed from the vendors' website. After the original unsupported expenditure amount was brought to the attention of the current Director of Finance, she worked to obtain invoices for all but \$191 of disbursements in 2011 and \$2,427.39 in 2010.

The initial unsupported cell phone charges for 2011 and 2010, respectively, were \$348 and \$3,047. The amount charged varied each month and discussions were noted in the Council minutes during 2010 regarding overages and potential personal use. Of the initial unsupported disbursements, \$191 and \$4,374 represented purchases charged to the Visa credit card during 2011 and 2010, respectively. In 2010, \$2,400 of the unsupported charges were incurred by the Police Chief. During 2011 the Police Chief used the Village's Visa credit card to purchase a TV in the amount of \$795. This unauthorized purchase was discovered by the Director of Finance during her review of supporting documentation for credit card purchases for December 2011. The Police Chief reimbursed the Village on 12/19/11 per receipt #328-2011 and deposited on 12/22/11. Since the credit card had been misused in 2011 by the Police Chief, there is the risk that the unsupported purchases in 2010 were not for Village-related activity.

The Village had not established a credit card policy to outline the authorized credit card users, allowable usages, and the supporting documentation required. During 2010 and 2011, the Village also did not have a cell phone policy. Village Council has adopted a policy effective in 2012. Failure to obtain and maintain the detailed supporting documentation for disbursements and establishing a credit card policy can lead to unauthorized usages and cause the Village to incur expenses that were not Village-related. The payment of charges unrelated to Village business could result in findings for recovery against those who incurred the charges and/or approved the payment of the bill and/or issued the check.

It was also noted that there was no support for the wages paid to the police department employees in 2010.

**FINDING NUMBER 2011-01  
(Continued)**

Inadequate supporting documentation eliminated a significant control point, obscured the audit trail and provided for the opportunity for errors and irregularities occurring and not being detected by management in a timely manner.

The Village should obtain and maintain all supporting documentation for expenditures prior to making payment for them. They should also establish a policy governing the use of credit cards. The policy should at the minimum, identify the type of allowable usages, guidelines for allowable and unallowable usage, type of supporting documentation required, monitoring of use by appropriate levels of management and other guidelines the legislative body deems appropriate. The Village should also continue reviewing cell phone charges to ensure they are being compliant with the newly established cell phone policy.

**FINDING NUMBER 2011-02**

**Material Weakness**

**Accuracy of Financial Reporting**

The Village should have an effective internal control system to help prevent financial statement reporting errors, noncompliance with laws or regulations, ethics violations, and to detect errors and/or irregularities in a timely manner. An internal control system consists of the control environment, risk assessment procedures, control activities, information and communication, and monitoring. The failure of any of these components can have an impact on the operations of the entity and could result in ineffective management of resources. To assist in the effective management of financial resources a governing body should periodically review financial reports that present revenue and expenditures, budget versus actual revenues and expenditures, and fund balances. The review of budgetary activity reports should include determining whether or not appropriations remain within estimated resources along with being in-line with actual resources. In addition, in order to improve accountability, bank reconciliations should be reviewed and approved by Council as part of the monthly financial report.

The following weaknesses were identified in the internal control system of the Village:

- Monthly bank-to-book reconciliations were not always performed in a timely manner and were not presented to Council for review and approval.
- Monthly UAN reports were not always presented to Council for monitoring purposes. The Village Council did not receive financial reports on a regular basis until October 2011. Beginning in January 2012, Council began receiving a fund balance report (Cash Summary by Fund); budget versus actual expenditure report (Appropriation Status) and budget versus actual revenue report (Revenue Status).

The failure of the Fiscal Officer to prepare timely bank to book reconciliations and to present Council with reconciliations and financial reports on a regular basis inhibited Council's ability to identify financial reporting errors, as evidenced by the errors and omissions documented below.



**FINDING NUMBER 2011-02  
(Continued)**

During 2011, the following errors were identified in the accounting records and financial statements:

- General Fund, Mayor's Court Computer Fund and Permissive Motor Vehicle Licenses Fund Beginning Fund balances were overstated by \$27,424, \$1,304 and \$5,109, respectively. Street Construction Fund, COPS Levy Fund, Police Department Grant Fund and the Street Improvement Levy Fund beginning balances were understated by \$19,827, \$11,495 and \$500, respectively due to corrections made to the accounting records after December 31, 2011 was closed.

During 2010, the following errors were identified in the accounting records and financial statements:

- General Fund General Government and Security of Persons and Property disbursements were understated by \$3,909 and \$5,991, respectively, due to pension, tax, and insurance payments being made and not recorded to the accounting system.
- Street Construction Fund Interest Revenue was understated by \$109 due to October interest earned not being recorded to the accounting system.
- The Reparation Fund Other Expenses and Fines, Licenses and Permits receipts were understated by \$79,131 each due to Mayor's Court activity not properly being recorded in this fund.

The failure to correctly record financial activity in the accounting records and financial statements may impact a user's understanding of the financial operations, the Village's ability to make sound financial decisions, the Village's ability to comply with budgetary laws, and may result in the material misstatement of the financial statements. In addition, such undetected errors may result in irregularities not being detected in a timely manner by the Members of Council. The accompanying financial statements and the accounting records have been adjusted to correct these recording errors.

Council should continue to receive the monthly financial reports currently being provided to them on a monthly basis. Complete and accurate bank-to-book reconciliations should be prepared each month with prompt investigations into unexplained reconciling items. Evidence of the review and approval of financial reports should continue to be documented in the minutes. The Fiscal Officer should also review the Ohio Village Officer's Handbook, Auditor of State Bulletins, and other resources for guidance in correctly recording financial activity.

**FINDING NUMBER 2011-03**

**Material Weakness/Noncompliance Citation**

**Ohio Rev. Code, Section 5705.10(D)**, requires that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose is to be paid into a special fund for such purpose.

During 2011, the following errors were identified in the accounting records and financial statements:

- General Fund Intergovernmental receipts were overstated and Street Construction Fund Intergovernmental receipts were understated by \$3,189 due to Motor Vehicle Registration Fees belonging to the Street Construction Fund being improperly recorded in the General Fund.

**FINDING NUMBER 2011-03  
(Continued)**

During 2010, the following errors were noted in the accounting records and financial statements:

- Street Construction Fund Intergovernmental Receipts were overstated by \$9,835 and General Fund, COPS Levy Fund and Street Improvement Levy Fund Intergovernmental receipts were understated by \$4,721, \$3,764 and \$1,350, respectively as a result of homestead and rollback receipts belonging to the General Fund, COPS Levy Fund and Street Improvement Levy Fund being improperly posted to the Street Construction Fund.
- General Fund Intergovernmental receipts were overstated by \$9,408 as a result of State and Local Highway Distribution receipts belonging to the Street Construction Fund being improperly posted to the General Fund.
- General Fund Tax receipts were overstated by \$7,896 and COPS Levy Fund and Street Improvement Levy Fund Intergovernmental receipts were understated by \$3,948 each as a result of Tangible Personal Property reimbursement receipts being improperly posted to the General Fund.
- General Fund Licenses, Permits and Fees revenue were overstated by \$1,618 and Mayor's Court Computer Fund Licenses, Permits and Fees were understated by \$1,618 due to Court Computerization receipts belonging to the Mayor's Court Computer Fund being improperly posted to the General Fund.
- COPS Levy Fund Property Tax receipts were understated and Street Improvement Levy Fund Property Tax receipts were overstated by \$3,783 due to property tax receipts being improperly posted to the Street Levy Fund instead of the COPS Levy Fund.
- Permissive Motor Vehicle License Fund Intergovernmental receipts were overstated and Street Construction Fund Intergovernmental receipts were understated by \$5,110 as a result of Motor Vehicle Registration Fees belonging to the Street Construction Fund being improperly posted to the Permissive Motor Vehicle License Fund.
- Police Equipment Fund Miscellaneous Revenues were overstated and Mayors Court Computer Fund Fines, Licenses and Permits Revenues were understated by \$441 due to court computerization fees belonging to the Mayors Court Computer Fund being improperly posted to the Police Equipment Fund.

The failure to record receipts in the correct fund may impact, a user's understanding of the financial operations, the ability to make sound financial decisions, the ability to comply with budgetary laws, may result in the illegal expenditure of restricted money, and may result in the material misstatement of the financial statements. In addition, such undetected errors may result in irregularities not being detected in a timely manner by the Members of Council. The accounting records and accompanying financial statements have been adjusted to reflect these receipts in the correct funds.

The Village Fiscal Officer should utilize resources such as Chapter 1 of the Ohio Compliance Supplement and the Village Handbook to provide guidance on the recording of receipts. In addition, the Village Council and/or finance committee should utilize monitoring procedures such as the review of monthly financial reports to help assure that receipts are recorded in the correct funds.

**FINDING NUMBER 2011-04**

**Material Weakness/Noncompliance Citation**

**Ohio Rev. Code Section 5705.10(H)** states that money paid into any fund shall be used only for the purposes for which such fund is established. The existence of negative fund balances indicates that money from one fund has been used to cover expenses related to another fund.

During 2011, the following errors were noted in the accounting records and financial statements:

- General Fund Security of Persons and Property disbursements and General Government disbursements were understated by \$7,582 and \$187, respectively and Street Construction Fund Transportation disbursements were overstated by \$7,769 due to electric bills belonging to the General Fund being improperly recorded in the Street Construction Fund.
- Street Construction Fund Transportation disbursements were overstated and Permissive Motor Vehicle License Fund Transportation disbursements were understated by \$1,618 due to a permissive motor vehicle expenditure requested by the Allen County Auditor being reported in the Street Construction Fund instead of the Permissive Motor Vehicle Licenses Fund.

During 2010, the following errors were noted in the accounting records and financial statements:

- General Fund Security of Persons and Property, Basic Utility Services, and General Government disbursements were understated by \$6,735, \$256, and \$132, respectively. Street Construction Fund Transportation disbursements, Police Department Grant Fund Security of Persons and Property disbursements, Seizure Fund Security of Persons and Property disbursements, and Water Contract Fund Contractual Services were overstated by \$5,310, \$500, \$1,181 and \$132, respectively, due to expenses belonging to the General Fund being improperly reported in these funds.
- The Water Contract Fund beginning fund balance was understated by \$197 and the General Fund beginning fund balance was overstated by \$197 due to expenses incurred in prior years that belonged to the General Fund being recorded in the Water Contract Fund.

The accounting records and accompanying financial statements have been adjusted to reflect these disbursements in the correct funds.

Also, the following funds had negative balances as of December 31, 2011 and 2010:

	<b>2011</b>	<b>2010</b>
General Fund	<u>(\$168,030)</u>	<u>(\$39,863)</u>

By incurring negative fund balances, the Village is unable to meet all obligations that have been incurred within those funds. As a result, the Village may be using restricted money for unallowable purposes.

The Village Fiscal Officer should utilize resources such as Chapter 1 of the Ohio Compliance Supplement and the Village Handbook to provide guidance on the recording of disbursements. In addition, the Village Council and/or finance committee should utilize monitoring procedures such as the review of monthly financial reports to help assure that disbursements are recorded in the correct funds. Also, a periodic review should be performed of the accounting records to help identify the need for a decrease in disbursements and advance funds when necessary and allowable in order to cover deficits

**OFFICIALS' RESPONSE:**

We did not receive a response from Officials to the findings reported above.

**VILLAGE OF FORT SHAWNEE  
ALLEN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2011 AND 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain</b>
2009-001	Ohio Rev. Code Section 9.38 – depositing of money	Yes	
2009-002	Ohio Rev. Code Section 117.38 – filing annual reports	No	Partially repeated in the management letter
2009-003	Ohio Rev. Code Section 149.351(A) – destruction of records		Repeated as finding 2011-01
2009-004	Ohio Rev. Code Section 733.40 – Distribute fines collected by Mayor's Court	Yes	
2009-005	Ohio Rev. Code Section 5705.10 – negative cash fund balances	No	Repeated as finding 2011-04
2009-006	Bank Reconciliations	No	Repeated as finding 2011-02
2009-007	Posting Receipts and Expenditures	No	Repeated as finding 2011-02
2009-008	Mayor's Court Reconciliations	Yes	
2009-009	Complete Voucher Packages	Yes	
2009-010	Payroll Disbursements	Yes	
2009-011	Outstanding Mayor's Court Fines	Yes	
2009-012	Advances	Yes	
2009-013	Bonding	Yes	
1	Finding for Recovery – Mayor's Court	Repaid	
2	Finding for Recovery – Fiscal Officer Compensation	Repaid	



# Dave Yost • Auditor of State

VILLAGE OF FORT SHAWNEE

ALLEN 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  
DECEMBER 31, 2012