



**VILLAGE OF CUMBERLAND  
GUERNSEY COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999-1998**



**JIM PETRO  
AUDITOR OF STATE**

STATE OF OHIO



**VILLAGE OF CUMBERLAND  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Cumberland  
Guernsey County  
607 E. Main St.  
Cumberland, Ohio 43732

To the Village Council:

We have audited the accompanying financial statements of the Village of Cumberland, Guernsey County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998. 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 generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village of Cumberland, Guernsey County, as of December 31, 1999 and 1998, 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 July 26, 2000 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.

This report is intended solely for the information and use of the management and the 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".

**Jim Petro**  
Auditor of State

July 26, 2000

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

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$11,100	\$5,690	\$	\$16,790
Intergovernmental Receipts	38,128	15,574	159,185	212,887
Earnings on Investments	1,304	267		1,571
Miscellaneous	108			108
	<u>50,640</u>	<u>21,531</u>	<u>159,185</u>	<u>231,356</u>
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	4,327	5,369		9,696
Public Health Services	2,591			2,591
Leisure Time Activities	3,519			3,519
Transportation		16,576		16,576
General Government	29,213	5,559		34,772
Capital Outlay	1,164		324,845	326,009
	<u>40,814</u>	<u>27,504</u>	<u>324,845</u>	<u>393,163</u>
Total Cash Disbursements	<u>40,814</u>	<u>27,504</u>	<u>324,845</u>	<u>393,163</u>
Total Receipts Over/(Under) Disbursements	<u>9,826</u>	<u>(5,973)</u>	<u>(165,660)</u>	<u>(161,807)</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Proceeds of Loan			168,045	168,045
	<u>0</u>	<u>0</u>	<u>168,045</u>	<u>168,045</u>
Total Other Financing Receipts/(Disbursements)	<u>0</u>	<u>0</u>	<u>168,045</u>	<u>168,045</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	9,826	(5,973)	2,385	6,238
Fund Cash Balances, January 1	<u>8,628</u>	<u>16,081</u>	<u>120</u>	<u>24,829</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$18,454</u></b>	<b><u>\$10,108</u></b>	<b><u>\$2,505</u></b>	<b><u>\$31,067</u></b>

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

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

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$112,500
Total Operating Cash Receipts	112,500
<b>Operating Cash Disbursements:</b>	
Personal Services	5,700
Fringe Benefits	932
Contractual Services	57,176
Supplies and Materials	30,030
Miscellaneous	50
Total Operating Cash Disbursements	93,888
Operating Income/(Loss)	18,612
<b>Non-Operating Cash Receipts:</b>	
Intergovernmental Receipts	5,000
Total Non-Operating Cash Receipts	5,000
<b>Non-Operating Cash Disbursements:</b>	
Debt Service	25,123
Total Non-Operating Cash Disbursements	25,123
Net Receipts Over/(Under) Disbursements	(1,511)
Fund Cash Balances, January 1	2,001
<b>Fund Cash Balances, December 31</b>	<b>\$490</b>

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

**VILLAGE OF CUMBERLAND  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$9,743	\$5,134	\$	\$14,877
Intergovernmental Receipts	15,843	19,859	30,150	65,852
Earnings on Investments	1,399	592		1,991
Miscellaneous	2,654		120	2,774
	<u>29,639</u>	<u>25,585</u>	<u>30,270</u>	<u>85,494</u>
<b>Total Cash Receipts</b>				
	<u>29,639</u>	<u>25,585</u>	<u>30,270</u>	<u>85,494</u>
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	5,937	5,662		11,599
Public Health Services	1,514			1,514
Leisure Time Activities	3,246			3,246
Transportation		11,756		11,756
General Government	23,049			23,049
Capital Outlay		6,383	18,169	24,552
	<u>33,746</u>	<u>23,801</u>	<u>18,169</u>	<u>75,716</u>
<b>Total Cash Disbursements</b>				
	<u>33,746</u>	<u>23,801</u>	<u>18,169</u>	<u>75,716</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(4,107)</u>	<u>1,784</u>	<u>12,101</u>	<u>9,778</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Proceeds of Loan			8,019	8,019
Transfers-Out			(20,000)	(20,000)
	<u>0</u>	<u>0</u>	<u>(11,981)</u>	<u>(11,981)</u>
<b>Total Other Financing Receipts/(Disbursements)</b>				
	<u>0</u>	<u>0</u>	<u>(11,981)</u>	<u>(11,981)</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(4,107)</u>	<u>1,784</u>	<u>120</u>	<u>(2,203)</u>
<b>Fund Cash Balances, January 1</b>	<u>12,735</u>	<u>14,297</u>		<u>27,032</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$8,628</b></u>	<u><b>\$16,081</b></u>	<u><b>\$120</b></u>	<u><b>\$24,829</b></u>

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

**VILLAGE OF CUMBERLAND  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES  
 PROPRIETARY FUND TYPE  
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$104,739
Total Operating Cash Receipts	104,739
<b>Operating Cash Disbursements:</b>	
Personal Services	3,599
Fringe Benefits	598
Contractual Services	53,178
Supplies and Materials	69,007
Miscellaneous	100
Total Operating Cash Disbursements	126,482
Operating Income/(Loss)	(21,743)
<b>Non-Operating Cash Disbursements:</b>	
Debt Service	39,044
Total Non-Operating Cash Disbursements	39,044
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	(60,787)
Transfers-In	20,000
Net Receipts Over/(Under) Disbursements	(40,787)
Fund Cash Balances, January 1	42,788
<b>Fund Cash Balances, December 31</b>	<b>\$2,001</b>

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

**VILLAGE OF CUMBERLAND  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Cumberland, Guernsey 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, and park operations (leisure time activities). The Village contracts with the Guernsey County Sheriff's department to provide security of persons and property.

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

**B. Basis of Accounting**

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

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 Funds**

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.

Fire Tax Levy Fund - This fund receives tax levy money used to maintain and improve the fire protection services.

FEMA Fund - This fund receives federal monies for repairs for flood damage.

**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:

**VILLAGE OF CUMBERLAND  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

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

**C. Fund Accounting (Continued)**

**3. Capital Project Funds (Continued)**

Grant Construction Fund - This fund receives all loan proceeds and grants which are being used to finance the Water System Upgrade and Water Tower Projects.

**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.

**D. Budgetary Process**

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

**1. Appropriations**

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

**2. Estimated Resources**

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

**3. Encumbrances**

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The Village did not encumber all commitments required by Ohio law.

A summary of 1999 and 1998 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 CUMBERLAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

**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:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$ 31,557	\$ 26,830
Total deposits	<u>\$ 31,557</u>	<u>\$ 26,830</u>

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 1999 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 51,789	\$ 50,640	\$ (1,149)
Special Revenue	20,678	21,531	853
Capital Projects	525,850	327,230	(198,620)
Enterprise	120,003	117,500	(2,503)
Total	<u>\$ 718,320</u>	<u>\$ 516,901</u>	<u>\$ (201,419)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 43,490	\$ 40,814	\$ 2,676
Special Revenue	38,454	27,504	10,950
Capital Projects	525,850	324,845	201,005
Enterprise	125,005	119,011	5,994
Total	<u>\$ 732,799</u>	<u>\$ 512,174</u>	<u>\$ 220,625</u>

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 33,357	\$ 29,639	\$ (3,718)
Special Revenue	18,406	25,585	7,179
Capital Projects	556,000	38,289	(517,711)
Enterprise	107,538	124,739	17,201
Total	<u>\$ 715,301</u>	<u>\$ 218,252</u>	<u>\$ (497,049)</u>

**VILLAGE OF CUMBERLAND  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 41,891	\$ 33,746	\$ 8,145
Special Revenue	34,496	23,801	10,695
Capital Projects	556,000	38,169	517,831
Enterprise	170,178	165,526	4,652
Total	\$ 802,565	\$ 261,242	\$ 541,323

The Village made some disbursements during 1999 and 1998 without first obtaining the prior certification from the Clerk, contrary to Ohio Revised Code Section 5705.41(D).

**4. PROPERTY TAX**

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

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

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

**5. DEBT**

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
Mortgage Revenue Bonds	\$223,200	5%
General Obligation Note	33,323	6%
Ohio Public Works Commission Loan	176,064	0%
Total	\$ 432,587	

The Mortgage Revenue Bonds consist of the Waterworks System First Mortgage Revenue Bond and the Waterworks System First Mortgage Revenue Replacement Bond. The Waterworks System First Mortgage Revenue Bond was issued for the purpose of improving the municipal waterworks. It is currently paid in annual amounts of \$1,000 with five percent interest. The Village has agreed to set utility rates sufficient to cover the First Mortgage Revenue Bond debt service requirements. The bonds are collateralized by a mortgage on the utility plant and all additions, extensions and improvements and by water revenue receipts.

**VILLAGE OF CUMBERLAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

**5. DEBT (Continued)**

The Waterworks System First Mortgage Revenue Replacement Bond was issued to retire previously-issued registered bonds issued as of January 1, 1970 for improving the municipal waterworks. The Village has agreed to set utility rates sufficient to cover the First Mortgage Revenue Replacement Bond debt service requirements. The bonds are collateralized by a mortgage on the utility plant and all additions, extensions and improvements and by water revenue receipts.

The General Obligation Note of \$40,000 was issued to make needed improvements to the Village water/utility department. It is currently paid in monthly amounts of \$444, combined principal and interest. The note is collateralized solely by the full faith, credit and revenue of the Village.

The Ohio Public Works Commission (OPWC) loan was to make needed repairs/improvements of the current water plant mandated by the Ohio Environmental Protection Agency. The Ohio Public Works Commission loan is collateralized by the Village's taxing authority. The first payment is not due until July 2001.

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

Year ending December 31:	Mortgage Revenue Bonds	General Obligation Note	Ohio Public Work Commission Loan
2000	\$ 19,260	\$ 5,329	\$ 0
2001	19,155	5,329	13,400
2002	19,035	5,329	13,400
2003	18,900	5,329	13,400
2004	18,850	5,329	13,400
Subsequent	<u>226,750</u>	<u>15,181</u>	<u>122,464</u>
Total	<u>\$ 321,950</u>	<u>\$ 41,826</u>	<u>\$ 176,064</u>

**6. RETIREMENT SYSTEMS**

The Village's full-time and part-time employees and elected officials belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement 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 1999 and 1998, PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 1999.

**7. RISK MANAGEMENT**

The Village has obtained commercial insurance for the following risks:

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

**VILLAGE OF CUMBERLAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

**8. CONTINGENT LIABILITIES**

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed cost may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.



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 Cumberland  
Guernsey County  
607 E. Main St.  
Cumberland, Ohio 43732

To the Village Council:

We have audited the accompanying financial statements of the Village of Cumberland, Guernsey County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated July 26, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our 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 accompany Schedule of Findings as item 1999-31030-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated July 26, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated July 26, 2000.

This report is intended for the information and use of the management and the 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 fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

July 26, 2000

**VILLAGE OF CUMBERLAND  
SCHEDULE OF FINDINGS  
DECEMBER 31, 1999 AND 1998**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 1999-31030-001**

**Noncompliance Citation**

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

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

- A. Then and Now Certificates - This exception provides that, if the fiscal officer can certify that both at the time the contract or order was made and at the time of completing the certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any encumbrances, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.
  
- B. Amounts of less than \$1,000 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.

Fifty-seven percent of the transactions we tested in 1998 and eighty percent of the transactions we tested in 1999 did not include prior certification of the Clerk/Treasurer, nor was there any evidence of a "Then and Now" certificate being used by the Clerk/Treasurer.

We recommend the Village obtain the Clerk's certification of the availability of funds prior to incurring any disbursements.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**VILLAGE OF CUMBERLAND**

**GUERNSEY 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  
SEPTEMBER 26, 2000**