



**VILLAGE OF BEAVER  
PIKE COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



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STATE OF OHIO  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Beaver  
Pike County  
P.O. Box 238  
Beaver, Ohio 45613

To the Mayor and Members of Council:

We have audited the accompanying financial statements of the Village of Beaver, Pike 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 Beaver, Pike County, as of December 31, 1999 and 1998, and its combined cash receipts and cash disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 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 audit committee, management, the Mayor, the Village Council, and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specific parties.

A handwritten signature in black ink, appearing to read "Jim Petro".

**Jim Petro**  
Auditor of State

May 25, 2000



**VILLAGE OF BEAVER  
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>Total (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$7,742	\$1,825		\$9,567
Intergovernmental	69,873	14,299	\$100,307	184,479
Charges for Services	3,716	13,810		17,526
Fine, Licenses and Permits	121			121
Miscellaneous	2,316	2,614		4,930
Total Cash Receipts	<u>83,768</u>	<u>32,548</u>	<u>100,307</u>	<u>216,623</u>
<b>Cash Disbursements:</b>				
General Government	50,044	65		50,109
Security of Persons and Property	20,012	27,172		47,184
Public Health Service	2,164			2,164
Community Environment	199			199
Transportation		20,651		20,651
Capital Outlay		198	100,951	101,149
Total Cash Disbursements	<u>72,419</u>	<u>48,086</u>	<u>100,951</u>	<u>221,456</u>
Excess of Cash Receipts Over/(Under) Cash Disbursements	<u>11,349</u>	<u>(15,538)</u>	<u>(644)</u>	<u>(4,833)</u>
<b>Other Financing Sources/(Uses):</b>				
Transfers Out	<u>(750)</u>			<u>(750)</u>
Total Other Financing Sources/(Uses)	<u>(750)</u>			<u>(750)</u>
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	10,599	(15,538)	(644)	(5,583)
Fund Cash Balances, January 1	<u>26,084</u>	<u>77,666</u>	<u>2,788</u>	<u>106,538</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$36,683</u></b>	<b><u>\$62,128</u></b>	<b><u>\$2,144</u></b>	<b><u>\$100,955</u></b>

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

**VILLAGE OF BEAVER**  
**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES**  
**IN FUND CASH BALANCES - ALL PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES -**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Charges for Service	\$63,333	\$	\$63,333
Total Operating Cash Receipts	63,333		63,333
<b>Operating Cash Disbursements:</b>			
Personal Services	15,045		15,045
Contractual Services	47,035		47,035
Supplies and Materials	18,047		18,047
Capital Outlay	17,111		17,111
Total Operating Cash Disbursements	97,238		97,238
Operating Income	(33,905)	0	(33,905)
<b>Non-Operating Cash Receipts:</b>			
Other Non-Operating Receipts		687	687
Total Non-Operating Cash Receipts	0	687	687
<b>Non-Operating Cash Disbursements:</b>			
Other Non-Operating Expenses	(21)	(2,082)	(2,103)
Total Non-Operating Cash Disbursements	(21)	(2,082)	(2,103)
Excess of Receipts Over(Under) Disbursements Before Interfund Transfers and Advances	(33,926)	(1,395)	(35,321)
Transfers In	750		750
Net Receipts Over (Under) Disbursements	(33,176)	(1,395)	(34,571)
Fund Cash Balances, January 1	51,076	2,297	53,373
<b>Fund Cash Balances, December 31</b>	<b><u>\$17,900</u></b>	<b><u>\$902</u></b>	<b><u>\$18,802</u></b>

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



**VILLAGE OF BEAVER**  
**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>Total (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$6,701	\$1,571		\$8,272
Intergovernmental	62,069	25,404	\$33,436	120,909
Charges for Services		10,571		10,571
Fine, Licenses and Permits	666			666
Miscellaneous	4,769	18,309		23,078
<b>Total Cash Receipts</b>	<b>74,205</b>	<b>55,855</b>	<b>33,436</b>	<b>163,496</b>
<b>Cash Disbursements:</b>				
General Government	46,116	906		47,022
Security of Persons and Property	13,053	16,429		29,482
Public Health Service	815			815
Basic Utility Service	3,867			3,867
Transportation		13,700		13,700
Capital Outlay	6,839		33,436	40,275
<b>Total Cash Disbursements</b>	<b>70,690</b>	<b>31,035</b>	<b>33,436</b>	<b>135,161</b>
Excess of Cash Receipts Over/(Under) Cash Disbursements	3,515	24,820		28,335
<b>Other Financing Sources/(Uses):</b>				
Other Sources	13,360			13,360
Other Uses	(2,958)			(2,958)
<b>Total Other Financing Sources/(Uses)</b>	<b>10,402</b>			<b>10,402</b>
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	13,917	24,820		38,737
Fund Cash Balances, January 1	12,167	52,846	2,788	67,801
<b>Fund Cash Balances, December 31</b>	<b>\$26,084</b>	<b>\$77,666</b>	<b>\$2,788</b>	<b>\$106,538</b>

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

**VILLAGE OF BEAVER  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES  
IN FUND CASH BALANCES - ALL PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES -  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$67,598	\$	\$67,598
Miscellaneous	1,518		1,518
Total Operating Cash Receipts	<u>69,116</u>		<u>69,116</u>
<b>Operating Cash Disbursements:</b>			
Personal Services	11,935		11,935
Contractual Services	13,053		13,053
Supplies and Materials	24,106		24,106
Total Operating Cash Disbursements	<u>49,094</u>		<u>49,094</u>
Operating Income	<u>20,022</u>	<u>0</u>	<u>20,022</u>
<b>Non-Operating Cash Receipts:</b>			
Other Non-Operating Receipts		4,133	4,133
Total Non-Operating Cash Receipts	<u>0</u>	<u>4,133</u>	<u>4,133</u>
<b>Non-Operating Cash Disbursements:</b>			
Debt Service	(21,590)		(21,590)
Other Non-Operating Expenses	(4,544)	(2,301)	(6,845)
Total Non-Operating Cash Disbursements	<u>(26,134)</u>	<u>(2,301)</u>	<u>(28,435)</u>
Excess of Receipts Over(Under) Disbursements Before Interfund Transfers and Advances	(6,112)	1,832	(4,280)
Transfers In	1,245		1,245
Transfers Out	(1,245)		(1,245)
Net Receipts Over (Under) Disbursements	(6,112)	1,832	(4,280)
Fund Cash Balances, January 1	<u>57,188</u>	<u>465</u>	<u>57,653</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$51,076</u></b>	<b><u>\$2,297</u></b>	<b><u>\$53,373</u></b>

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

**VILLAGE OF BEAVER  
NOTES TO THE FINANCIALS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of The Entity**

The Village of Beaver, Pike 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 and sewer utilities and police protection.

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

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when a payment is made 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. Cash And Investments**

The Village has one primary checking account and had no investments during 1998 and 1999.

**D. Fund Accounting**

The Village uses fund accounting to segregate cash that is 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 by law or contract to be restricted.

**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 received gasoline tax and motor vehicle license tax money to construct, maintain and repair Village streets.

Fire Fund - This fund received real estate and personal property tax monies from Village property owners and fire contract monies from Union, Marion, and Beaver Township to be used for fire protection for residents of the Village and those Townships.

Revolving Loan Fund - This fund received principal and interest payments from individuals and businesses within the Village that obtained a revolving loan.

**VILLAGE OF BEAVER  
NOTES TO THE FINANCIALS  
DECEMBER 31, 1999 AND 1998**

**(Continued)**

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

**D. Fund Accounting (Continued)**

**3. Capital Projects 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 Township had the following significant Capital Projects Fund:

Sewer Project Fund - This fund received monies from the Ohio Water Development Authority for the construction of a sewer plant for 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 received monies charged to residents to cover the cost of providing this utility.

**5. Fiduciary Fund (Agency Fund)**

Funds for which the Village is acting in an agency capacity are classified as Agency Funds. The Village had the following significant Fiduciary Funds:

Mayor's Court Fund - This Agency Fund received fine money which is paid into the Village's Police Fund for maintaining the security of persons and property within the Village.

Overtime Fund - This Agency Fund received money from a U. S. Department of Criminal Justice grant to help pay the salary of the Village Marshall.

**E. Budgetary Process**

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

**1. Appropriations**

Budgetary expenditures (i.e., 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. 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.

**VILLAGE OF BEAVER  
NOTES TO THE FINANCIALS  
DECEMBER 31, 1999 AND 1998**

(Continued)

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

**E. Budgetary Process (Continued)**

**3. Encumbrances**

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

A summary of 1999 and 1998 budgetary activity appears in Note 3.

**F. Property, Plant And Equipment**

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

**G. Unpaid Vacation And Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Village.

**2. EQUITY IN POOLED CASH**

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

	<u>1999</u>	<u>1998</u>
Demand deposits	<u>\$119,757</u>	<u>\$159,911</u>

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 1999 and December 31, 1998 was as follows:

1999 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$64,474	\$83,768	\$19,294
Special Revenue	35,100	32,548	(2,552)
Capital Projects	0	100,307	100,307
Enterprise	<u>30,400</u>	<u>64,083</u>	<u>33,683</u>
Total	<u>\$129,974</u>	<u>\$280,706</u>	<u>\$150,732</u>

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

(Continued)

**3. BUDGETARY ACTIVITY (Continued)**

1999 Budgeted vs. Actual Disbursements

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Actual Disbursements</u>	<u>Variance</u>
General	\$89,402	\$73,169	\$16,233
Special Revenue	110,045	48,086	61,959
Capital Projects	2,788	100,951	(98,163)
Enterprise	<u>81,417</u>	<u>97,259</u>	<u>(15,842)</u>
Total	<u>\$283,652</u>	<u>\$319,465</u>	<u>(\$35,813)</u>

1998 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$57,585	\$87,565	\$29,980
Special Revenue	39,460	55,855	16,395
Capital Projects	0	33,436	33,436
Enterprise	<u>58,560</u>	<u>70,361</u>	<u>11,801</u>
Total	<u>\$155,605</u>	<u>\$247,217</u>	<u>\$91,612</u>

1998 Budgeted vs. Actual Disbursements

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Actual Disbursements</u>	<u>Variance</u>
General	\$69,752	\$73,648	(\$3,896)
Special Revenue	92,206	31,035	61,171
Capital Projects	0	33,436	(33,436)
Enterprise	<u>115,748</u>	<u>76,473</u>	<u>39,275</u>
Total	<u>\$277,706</u>	<u>\$214,592</u>	<u>\$63,114</u>

Village Council approved the expenditure of Village funds without the support of appropriations, contrary to the provision of Ohio Rev. Code Section 5705.41(B).

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

**(Continued)**

**4. PROPERTY TAX**

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

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

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

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

**5. RETIREMENT SYSTEMS**

The Village's law enforcement officers belong to the Police and Firemen's Disability and Pension Funds (PFDPF). Other full time employees, as well as the Mayor, the Clerk, and the members of Council, belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide 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, members of PFDPF contributed 10% of their wages to the PFDPF. The Village contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55 % of participants' wages. The Village has paid all contributions required through December 31, 1999

**6. DEBT**

Debt outstanding at December 31, 1999 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Lawn Tractor Loan	\$25,538	7.99%

The lawn tractor loan originated in August, 1999, with the Kubuta Credit Corporation. The loan was scheduled to be repaid in semiannual installments of \$3,148 over 5 years.

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

**VILLAGE OF BEAVER  
NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 1999 AND 1998**

(Continued)

**6. DEBT (Continued)**

<u>Year Ending December 31:</u>	<u>General Obligation Notes</u>
2000	\$6,295
2001	6,296
2002	6,295
2003	6,296
2004	<u>6,296</u>
Total	<u>\$31,478</u>

**7. RISK MANAGEMENT**

The Village has obtained commercial insurance for the following risks:

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

The Village is a member of the Ohio Municipal League Joint Self-Insurance Pool. The Pool assumes the risk of loss up to the limits of the Village's policy. The Pool may assess supplemental premiums. The following risks are covered by the Pool:

- General liability and casualty
- Public official's liability
- Vehicle

The Village also provides health insurance and life insurance to full-time employees through a private carrier.

**8. LOANS RECEIVABLE**

Loans outstanding at December 31, 1999, made from the Village's Revolving Loan Fund, totaled \$18,180. These loans were made to various individuals in amounts ranging from \$4,560 to \$7,700. The interest rate for all loans was 5% and the terms varied. Borrowers were required to sign a debt agreement with the Village. The Village did not have any more than a second mortgage on any of the revolving loans.

As of December 31, 1999, all loans were being repaid as set forth in the agreements.





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

Village of Beaver  
Pike County  
P.O. Box 238  
Beaver, Ohio 45613

To the Mayor and Members of Council:

We have audited the financial statements of the Village of Beaver, Pike County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated May 25, 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 of Beaver's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Finding as item 1999-30766-001. We also noted certain immaterial instances of noncompliance that we have reported to the management of the Village in a separate letter dated May 25, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Village of Beaver'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 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 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 May 25, 2000.

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

This report is intended for the information and use of the audit committee, management, the Mayor and the Village Council, and is not intended to be and should not be used by any one other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

May 25, 2000

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

<b>FINDING RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 1999-30766-001**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41(B) prohibits a subdivision from making an expenditure unless it has been properly appropriated.

The following funds were found to have expenditures which exceeded appropriations for fiscal year 1998: General Fund (\$3,896) (5.6%) and the Sewage Interest Fund (\$33,436) (100%).

The following funds were found to have expenditures which exceeded appropriations for fiscal year 1999: Sewage Interest Fund (\$98,163) (3520%) and the Water Revenue Fund (\$17,591) (22%).

We recommend the Clerk monitor disbursements versus appropriations throughout the year. Additional appropriations should be added by resolution where revenue is available. If receipts do not allow for additional appropriations, monies should not be disbursed from that fund.

We further recommend that the Village Council not approve disbursements without supporting appropriations.

**VILLAGE OF BEAVER  
SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 1999 AND 1998**

Finding Number	Finding Summary	Fully Corrected?	Explanation if not fully corrected
1997-30766-001	Disbursements exceeded appropriations.	No	Reissued as finding number 1999-30766-001 in the current audit.
1997-30766-002	Mayor's Court not reconciling, improper maintenance of the cashbook and record of citations issued.	Partially corrected	Marshall maintains a citation log. The Mayor's Court activity has nearly ceased to exist. The Mayor has not heard any cases and collects only on accounts receivable and some minor offenses where a bond or a fine is paid.

**VILLAGE OF BEAVER  
CORRECTIVE ACTION PLAN  
DECEMBER 31, 1999 AND 1998**

Finding Number	Planned Corrective Action	Anticipated Compliance Date	Responsible Contact Person
1999-30766-001	Maintenance of the appropriation ledger should prevent expenditures exceeding appropriations.	January, 2001	Sherry Brower, Clerk/Treasurer  Rocky Brown, Mayor





STATE OF OHIO  
OFFICE OF THE AUDITOR

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**VILLAGE OF BEAVER**

**PIKE 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  
JULY 13, 2000**