



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF MOUNT PLEASANT
JEFFERSON COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Mount Pleasant
Jefferson County
P.O. Box 445
Mount Pleasant, Ohio 43939

To the Village Council:

We have audited the accompanying financial statements of the Village of Mount Pleasant, Jefferson County, Ohio (the Village) as of and for the years ended December 31, 2001 and 2000. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village of Mount Pleasant as of December 31, 2001 and 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2002 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

May 15, 2002

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VILLAGE OF MOUNT PLEASANT
JEFFERSON COUNTY

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

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$31,771	\$21,679	\$53,450
Intergovernmental Receipts	32,200	20,935	53,135
Fines, Licenses, and Permits	125	1,088	1,213
Earnings on Investments	2,583		2,583
Miscellaneous	9,661	310	9,971
Total Cash Receipts	<u>76,340</u>	<u>44,012</u>	<u>120,352</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	20,633	26,263	46,896
Public Health Services		1,874	1,874
Leisure Time Activities		2,468	2,468
Basic Utility Services	4,646		4,646
Transportation		14,386	14,386
General Government	23,668	509	24,177
Debt Service:			
Debt Service	2,173		2,173
Total Cash Disbursements	<u>51,120</u>	<u>45,500</u>	<u>96,620</u>
Total Receipts Over/(Under) Disbursements	<u>25,220</u>	<u>(1,488)</u>	<u>23,732</u>
Fund Cash Balances, January 1	<u>33,374</u>	<u>44,036</u>	<u>77,410</u>
Fund Cash Balances, December 31	<u>\$58,594</u>	<u>\$42,548</u>	<u>\$101,142</u>

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

VILLAGE OF MOUNT PLEASANT
JEFFERSON COUNTY

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

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Agency	
Operating Cash Receipts:			
Charges for Services	\$93,442		\$93,442
Miscellaneous	548		548
Total Operating Cash Receipts	93,990		93,990
Operating Cash Disbursements:			
Personal Services	38,254		38,254
Contractual Services	30,845		30,845
Supplies and Materials	5,440		5,440
Total Operating Cash Disbursements	74,539		74,539
Operating Income/(Loss)	19,451		19,451
Non-Operating Cash Receipts:			
Other Non-Operating Receipts		\$1,085	1,085
Total Non-Operating Cash Receipts		1,085	1,085
Non-Operating Cash Disbursements:			
Debt Service	10,622		10,622
Other Non-Operating Cash Disbursements	42	1,085	1,127
Total Non-Operating Cash Disbursements	10,664	\$1,085	11,749
Net Receipts Over/(Under) Disbursements	8,787		8,787
Fund Cash Balances, January 1	16,441		16,441
Fund Cash Balances, December 31	\$25,228		\$25,228

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

**VILLAGE OF MOUNT PLEASANT
JEFFERSON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$28,497	\$21,502	\$49,999
Intergovernmental Receipts	26,424	24,171	50,595
Fines, Licenses, and Permits	497	735	1,232
Miscellaneous	2,478	645	3,123
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	57,896	47,053	104,949
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
Security of Persons and Property	19,889	36,695	56,584
Public Health Services		1,828	1,828
Leisure Time Activities		1,590	1,590
Basic Utility Services	5,518		5,518
Transportation		16,122	16,122
General Government	18,574	7,835	26,409
Debt Service:			
Debt Service	11,237		11,237
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	55,218	64,070	119,288
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	2,678	(17,017)	(14,339)
	<hr/>	<hr/>	<hr/>
Other Financing Receipts and (Disbursements):			
Sale of Fixed Assets	10,000		10,000
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	10,000		10,000
	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	12,678	(17017)	(4339)
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	20,696	61,053	81,749
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$33,374	\$44,036	\$77,410
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

VILLAGE OF MOUNT PLEASANT
JEFFERSON COUNTY

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

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$80,429		\$80,429
Miscellaneous	519		519
	<hr/>	<hr/>	<hr/>
Total Operating Cash Receipts	80,948		80,948
Operating Cash Disbursements:			
Personal Services	38,378		38,378
Contractual Services	28,820		28,820
Supplies and Materials	7,826		7,826
Capital Outlay	25,919		25,919
	<hr/>	<hr/>	<hr/>
Total Operating Cash Disbursements	100,943		100,943
Operating Income/(Loss)	<hr/> (19,995)	<hr/>	<hr/> (19,995)
Non-Operating Cash Receipts:			
Proceeds from Notes and Bonds	25,919		25,919
Other Non-Operating Receipts		\$765	765
	<hr/>	<hr/>	<hr/>
Total Non-Operating Cash Receipts	25,919	765	26,684
Non-Operating Cash Disbursements:			
Debt Service	13,254		13,254
Other Non-Operating Cash Disbursements	228	765	993
	<hr/>	<hr/>	<hr/>
Total Non-Operating Cash Disbursements	13,482	\$765	14,247
Net Receipts Over/(Under) Disbursements	<hr/> (7,558)	<hr/>	<hr/> (7,558)
Fund Cash Balances, January 1	<hr/> 23,999	<hr/>	<hr/> 23,999
Fund Cash Balances, December 31	<hr/> \$16,441	<hr/>	<hr/> \$16,441

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

**VILLAGE OF MOUNT PLEASANT
JEFFERSON COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Mount Pleasant, Jefferson County, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides water service and police services. The Village contracts with Mount Pleasant Fire Department to provide fire protection and emergency medical services.

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

B. Basis of Accounting

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

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

C. Fund Accounting

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue 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 Protection Fund - This fund receives levy monies for providing fire protection and emergency medical services.

3. Enterprise Funds

These funds account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The Village had the following significant Enterprise Fund:

**VILLAGE OF MOUNT PLEASANT
JEFFERSON COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

4. Fiduciary Funds (Agency Funds)

Funds the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant fiduciary fund:

Mayor's Court Fund – This fund accounts for fines and fees received for Mayor's Court activities and the distribution of the fine monies to the Village and State.

D. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund function 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. The Council did approve an appropriation measure for 2001. Budgetary expenditures exceeded appropriations in 2001 and in 2000.

2. Estimated Resources

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

3. Encumbrances

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

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

E. Property, Plant and Equipment

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

**VILLAGE OF MOUNT PLEASANT
JEFFERSON COUNTY**

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2001	2000
Demand deposits	\$126,370	\$93,851

Deposits: Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by securities specifically pledged by the financial institution to the Village.

3. BUDGETARY ACTIVITY

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

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$68,000	\$76,340	\$8,340
Special Revenue	49,543	44,012	(5,531)
Enterprise	81,336	93,990	12,654
Total	\$198,879	\$214,342	\$15,463

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgeted Expenditures	Actual Expenditures	Variance
General	\$0	\$51,120	(\$51,120)
Special Revenue	0	45,500	(45,500)
Enterprise	0	85,203	(85,203)
Total	\$0	\$181,823	(\$181,823)

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$60,700	\$67,896	\$7,196
Special Revenue	59,656	47,053	(12,603)
Enterprise	104,000	106,867	2,867
Total	\$224,356	\$221,816	(\$2,540)

**VILLAGE OF MOUNT PLEASANT
JEFFERSON COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgeted Expenditures	Actual Expenditures	Variance
General	\$46,501	\$55,218	(\$8,717)
Special Revenue	49,110	64,070	(14,960)
Enterprise	97,700	114,425	(16,725)
Total	\$193,311	\$233,713	(\$40,402)

Contrary to Ohio law, budgetary expenditures exceed appropriation authority in all funds due to lack of permanent appropriation approval, for the year ended December 31, 2001. Also contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General, Park and Recreation, Police Levy, Motor Vehicle License Tax, and Fire Protection Funds for the year ended December 31, 2000. The Village Clerk/Treasurer failed to properly certify expenditures.

4. PROPERTY TAX

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

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

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

5. DEBT

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
Ohio Public Works Commission Loan	\$68,931	0.00%
General Obligation Notes	58,862	6.5%-7.0%
Issue II Matching Funds Loan	50,784	6.75%
Total	\$178,577	

The proceeds of the Ohio Public Works Commission (OPWC) loan were used to help pay for the water system improvement Phase III. The loan is collateralized by future water revenue. The Village has three outstanding general obligation notes, which had been issued for general operating expenses, the purchase of a fire truck and the completion of a water tank project. The loans are collateralized by the Village's taxing authority. The Issue II loan was used for matching funds for a street improvement project. The loan is collateralized by the Village's taxing authority.

**VILLAGE OF MOUNT PLEASANT
JEFFERSON COUNTY**

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

5. DEBT (Continued)

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

	OPWC	General Obligation Notes	Issue II
Year ending December 31:			
2002	1,863	12,220	5,847
2003	1,863	8,735	5,847
2004	1,863	8,735	5,847
2005	1,863	8,735	5,847
2006 – 2010	61,479	32,012	55,580
Total	<u>\$68,931</u>	<u>\$70,437</u>	<u>\$78,968</u>

6. RETIREMENT SYSTEMS

All employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13% effective July 1, 2000 through December 31, 2000. The Village has paid all contributions required through December 31, 2001.

7. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

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

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**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 Mount Pleasant
Jefferson County
P.O. Box 445
Mount Pleasant, Ohio 43939

To the Village Council:

We have audited the accompanying financial statements of the Village of Mount Pleasant, Jefferson County, Ohio (the Village) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated May 15, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed three instances of noncompliance that are required to be reported under *Government Auditing Standards* and are described in the accompanying schedule of findings as items 2001-31241-001 through 2001-31241-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated May 15, 2002.

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 May 15, 2002.

Village of Mount Pleasant
Jefferson County
Report of Independent Accountants on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of 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 stylized with a large, looping initial "J" and a long horizontal stroke extending to the right.

Jim Petro
Auditor of State

May 15, 2002

VILLAGE OF MOUNT PLEASANT
JEFFERSON COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000

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

FINDING NUMBER 2001-31241-001

*Ohio Revised Code § 5705.38 states that on or about the first day of each fiscal year, an appropriation measure is to be passed by the taxing authority. The taxing authority may pass a temporary appropriation measure for meeting the ordinary disbursements until April 1 (October 1 for school districts) if it wishes to suspend passage of a permanent appropriation measure until it receives the amended certificate from the county budget commission based upon actual year end balances.

Village Council failed to adopt an appropriation measure in 2001. As noted in finding 2001-31241-003, expenditures are limited by the appropriations established for each fund, and accordingly, all expenditures made by the Village for 2001 were not in compliance with the Ohio Revised Code.

Failure to pass an appropriation measure, which serves as a tool by which expenditures can be monitored, could result in overspending. The Village should pass an appropriations measure as required so that expenditures can be monitored and compliance with the Ohio Revised Code provisions can be attained.

FINDING NUMBER 2001-31241-002

Ohio Revised Code § 5705.41 (D) states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. The amount so certified shall be recorded against the applicable appropriation account.

This section also provides two exceptions to the above requirements:

- A. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Village may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than one thousand dollars the Clerk issues a certificate, but may authorize it to be paid without the affirmation of the Council.

During 2000, 100% of the liabilities, contracts, or open purchase commitments tested were not certified by the Clerk/Treasurer and were not encumbered until the time of payment. None of the above mentioned exceptions were used.

Failure to certify the availability of funds could result in overspending and negative cash balances. The Council should obtain approved purchase orders which include the fiscal officers certification that the amount required to meet the obligation has been lawfully appropriated and authorized prior to making a commitment.

VILLAGE OF MOUNT PLEASANT
JEFFERSON COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000
(Continued)

FINDING NUMBER 2001-31241-003

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

The following funds had expenditures which exceeded the appropriations in fiscal year 2000:

Fund	Percentage by which Expenditures Exceeded Appropriations
General Fund	19%
Parks and Recreation Fund	56%
Police Levy Fund	49%
Motor Vehicle License Fund	81%
Fire Protection Fund	20%

As noted in finding 2001-31241-001, the Village did not pass an annual appropriations measure for 2001, therefore, all expenditures made by the Village during 2001 exceeded appropriations.

Failure to limit expenditures to appropriated levels could result in overspending and/or deficit balances. The Village should pass all necessary budgetary measures and monitor the amounts to assure compliance with budgetary requirements.

**VILLAGE OF MOUNT PLEASANT
JEFFERSON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR ENDED DECEMBER 31, 1999**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-31241-001	Ohio Revised Code § 5705.41D – Failure to certify funds properly.	No	Not corrected, reissued as Finding #2001-31241-002
1999-31241-002	Ohio Revised Code § 5705.41B – Expenditures exceeded appropriations.	No	Not corrected, reissued as Finding # 2001-31241-003
1999-31241-003	Ohio Revised Code §149.43 – Availability of public records.	No	Not corrected, reissued as a finding Management Letter.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF MOUNT PLEASANT

JEFFERSON 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 9, 2002**