



**VILLAGE OF PLEASANTVILLE
FAIRFIELD COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2001 - 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF PLEASANTVILLE
FAIRFIELD COUNTY

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Village of Pleasantville
Fairfield County
207 West Columbus Street, Box 193
Pleasantville, Ohio 43148

To the Village Council:

We have audited the accompanying financial statements of the Village of Pleasantville, Fairfield County, Ohio (the Village) as of and for the years ended December 31, 2001 and December 31, 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 and reserve for encumbrances of the Village of Pleasantville, Fairfield County, Ohio as of December 31, 2001 and December 31, 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 March 14, 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 the finance committee, management, Village Council and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

JIM PETRO
Auditor of State

March 14, 2002

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**VILLAGE OF PLEASANTVILLE
FAIRFIELD COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$23,647	\$23,570	\$0	\$47,217
Intergovernmental Receipts	36,317	26,367	0	62,684
Charges for Services	0	5,982	0	5,982
Fines, Licenses, and Permits	4,918	0	0	4,918
Earnings on Investments	4,264	875	0	5,139
Miscellaneous	<u>3,665</u>	<u>0</u>	<u>0</u>	<u>3,665</u>
 Total Cash Receipts	 <u>72,811</u>	 <u>56,794</u>	 <u>0</u>	 <u>129,605</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	3,032	20,429	0	23,461
Public Health Services	932	0	0	932
Leisure Time Activities		7,007	0	7,007
Community Environment	1,148	0	0	1,148
Transportation		11,833	0	11,833
General Government	47,909	0	0	47,909
Debt Service:				
Principal and Interest Payments	<u>0</u>	<u>0</u>	<u>3,970</u>	<u>3,970</u>
 Total Cash Disbursements	 <u>53,021</u>	 <u>39,269</u>	 <u>3,970</u>	 <u>96,260</u>
 Total Receipts Over/(Under) Disbursements	 <u>19,790</u>	 <u>17,525</u>	 <u>(3,970)</u>	 <u>33,345</u>
Other Financing Receipts/(Disbursements):				
Transfers-In	0	6,283	3,975	10,258
Transfers-Out	<u>(14,958)</u>	<u>0</u>	<u>0</u>	<u>(14,958)</u>
 Total Other Financing Receipts/(Disbursements)	 <u>(14,958)</u>	 <u>6,283</u>	 <u>3,975</u>	 <u>(4,700)</u>
 Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	 4,832	 23,808	 5	 28,645
 Fund Cash Balances, January 1	 <u>58,850</u>	 <u>41,140</u>	 <u>0</u>	 <u>99,990</u>
 Fund Cash Balances, December 31	 <u>\$63,682</u>	 <u>\$64,948</u>	 <u>\$5</u>	 <u>\$128,635</u>
 Reserve for Encumbrances, December 31	 <u>\$253</u>	 <u>\$33</u>	 <u>\$0</u>	 <u>\$286</u>

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

**VILLAGE OF PLEASANTVILLE
FAIRFIELD COUNTY**

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

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	<u>\$96,758</u>
 Total Operating Cash Receipts	 <u>96,758</u>
Operating Cash Disbursements:	
Personal Services	16,842
Fringe Benefits	1,139
Contractual Services	50,922
Supplies and Materials	<u>22,134</u>
 Total Operating Cash Disbursements	 <u>91,037</u>
 Operating Income/(Loss)	 <u>5,721</u>
Non-Operating Cash Receipts:	
Other	<u>167</u>
 Total Non-Operating Cash Receipts	 <u>167</u>
 Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	 5,888
 Transfers-In	 <u>4,700</u>
 Net Receipts Over/(Under) Disbursements	 10,588
 Fund Cash Balances, January 1	 <u>19,157</u>
 Fund Cash Balances, December 31	 <u>\$29,745</u>
 Reserve for Encumbrances, December 31	 <u>\$87</u>

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

**VILLAGE OF PLEASANTVILLE
FAIRFIELD 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>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$23,851	\$17,818	\$0	\$41,669
Special Assessments	341	0	0	341
Intergovernmental Receipts	55,499	21,361	0	76,860
Charges for Services	3,375	2,217	0	5,592
Fines, Licenses, and Permits	1,735	0	0	1,735
Earnings on Investments	4,142	1,617	0	5,759
Miscellaneous	<u>4,570</u>	<u>0</u>	<u>0</u>	<u>4,570</u>
 Total Cash Receipts	 <u>93,513</u>	 <u>43,013</u>	 <u>0</u>	 <u>136,526</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	3,394	13,715	0	17,109
Public Health Services	185	0	0	185
Leisure Time Activities	2,657	4,959	0	7,616
Community Environment	1,383	0	0	1,383
Transportation	0	23,132	0	23,132
General Government	39,635	0	0	39,635
Capital Outlay	<u>0</u>	<u>0</u>	<u>97,314</u>	<u>97,314</u>
 Total Cash Disbursements	 <u>47,254</u>	 <u>41,806</u>	 <u>97,314</u>	 <u>186,374</u>
 Total Receipts Over/(Under) Disbursements	 <u>46,259</u>	 <u>1,207</u>	 <u>(97,314)</u>	 <u>(49,848)</u>
Other Financing Receipts/(Disbursements):				
Proceeds of Loan	0	0	52,935	52,935
Transfers-In	0	2,700	44,379	47,079
Transfers-Out	<u>(50,682)</u>	<u>0</u>	<u>0</u>	<u>(50,682)</u>
 Total Other Financing Receipts/(Disbursements)	 <u>(50,682)</u>	 <u>2,700</u>	 <u>97,314</u>	 <u>49,332</u>
 Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	 <u>(4,423)</u>	 <u>3,907</u>	 <u>0</u>	 <u>(516)</u>
 Fund Cash Balances January 1	 <u>63,273</u>	 <u>37,233</u>	 <u>0</u>	 <u>100,506</u>
 Fund Cash Balances, December 31	 <u>\$58,850</u>	 <u>\$41,140</u>	 <u>\$0</u>	 <u>\$99,990</u>
 Reserve for Encumbrances, December 31	 <u>\$1,282</u>	 <u>\$261</u>	 <u>\$0</u>	 <u>\$1,543</u>

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

**VILLAGE OF PLEASANTVILLE
FAIRFIELD COUNTY**

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

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$76,037
Miscellaneous	<u>125</u>
 Total Operating Cash Receipts	 <u>76,162</u>
Operating Cash Disbursements:	
Personal Services	14,121
Fringe Benefits	182
Contractual Services	49,044
Supplies and Materials	18,722
Miscellaneous	<u>344</u>
Capital Outlay	<u>0</u>
 Total Operating Cash Disbursements	 <u>82,413</u>
 Operating Income/(Loss)	 <u>(6,251)</u>
 Transfers-In	 <u>3,603</u>
 Net Receipts Over/(Under) Disbursements	 <u>(2,648)</u>
 Fund Cash Balances, January 1	 <u>21,805</u>
 Fund Cash Balances, December 31	 <u>\$19,157</u>
 Reserve for Encumbrances, December 31	 <u>\$1,733</u>

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

**VILLAGE OF PLEASANTVILLE
FAIRFIELD 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 Pleasantville, Fairfield County, Ohio (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 utilities, pool and park operations. The Village contracts with the Fairfield 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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

C. Cash and Investments

Investments are included in fund cash balances. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Certificates of deposit are valued at cost.

D. Fund Accounting

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

1. General Fund

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

2. Special Revenue Fund

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

**VILLAGE OF PLEASANTVILLE
FAIRFIELD COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Fund (Continued)

Police Fund - This fund receives property tax money for the contract with the Fairfield County Sheriff's Department for providing security of persons and property.

3. Debt Service Fund

These funds are used to accumulate resources for the payment of bonds and note indebtedness. The Village had the following significant debt service fund:

CQ22D Note Retirement - This fund is used for the retirement of the OPWC loan related to the Summit Street & Otte Park Storm Sewer Project.

4. 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 Village had the following significant capital projects funds:

ODNR Grant Otte Park Fund - This fund receives grant money for the Summit Street & Otte Park Storm Sewer Project.

Issue II Storm Sewer - This fund receives loan proceeds for the Summit Street & Otte Park Storm Sewer Project.

5. Enterprise Funds

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

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

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the 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. Unencumbered appropriations lapse at year end.

**VILLAGE OF PLEASANTVILLE
FAIRFIELD COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

2. Estimated Resources

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

3. Encumbrances

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

A summary of 2001 and 2000 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.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Village maintains a cash and investment 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	\$ 90,268	\$ 45,048
Certificates of deposit	68,112	74,099
Total deposits	158,380	119,147

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

3. BUDGETARY ACTIVITY

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

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$76,538	\$72,811	(\$3,727)
Special Revenue	64,471	63,077	(1,394)
Debt Service	0	3,975	3,975
Enterprise	87,867	101,625	13,758
Total	\$228,876	\$241,488	\$12,612

**VILLAGE OF PLEASANTVILLE
FAIRFIELD COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$68,283	\$68,232	\$51
Special Revenue	49,621	39,302	10,319
Debt Service	4,047	3,970	77
Enterprise	93,457	91,124	2,333
Total	<u>\$215,408</u>	<u>\$202,628</u>	<u>\$12,780</u>

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$69,495	\$93,513	\$24,018
Special Revenue	52,516	45,713	(6,803)
Capital Projects	92,300	97,314	5,014
Enterprise	104,957	79,765	(25,192)
Total	<u>\$319,268</u>	<u>\$316,305</u>	<u>(\$2,963)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$127,616	\$99,218	\$28,398
Special Revenue	95,441	42,067	53,374
Capital Projects	92,300	97,314	(5,014)
Enterprise	107,996	84,146	23,850
Total	<u>\$423,353</u>	<u>\$322,745</u>	<u>\$100,608</u>

4. PROPERTY TAX

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

**VILLAGE OF PLEASANTVILLE
FAIRFIELD COUNTY**

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

5. DEBT

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
Ohio Public Works Commission Loan	\$48,965	0%

The Ohio Public Works Commission (OPWC) loan relates to a storm sewer project. The OPWC has approved a \$52,935 loan to the Village for this project. The loan will be repaid in semiannual installments of \$1,323, over 20 years. The loan is collateralized by general fund revenues.

Amortization of the above debt is scheduled as follows:

Year ending December 31:	OPWC Loan
2002	\$1,323
2003	2,647
2004	2,647
2005	2,647
2006	2,647
2007 - 2011	13,235
2012 - 2016	13,235
2017 - 2020	10,584
Total	\$48,965

6. RETIREMENT SYSTEMS

The Village's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is cost-sharing, multiple-employer plans. 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. PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of PERS participants' gross salaries in 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced employer contributions to 8.13% from 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.

**VILLAGE OF PLEASANTVILLE
FAIRFIELD COUNTY**

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

8. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs 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
JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

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

Village of Pleasantville
Fairfield County
207 West Columbus Street, Box 193
Pleasantville, Ohio 43148

To the Village Council:

We have audited the accompanying financial statements of the Village of Pleasantville, Fairfield County, Ohio (the Village) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated March 14, 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2001-30623-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated March 14, 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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Village's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2001-30623-002.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated March 14, 2002.

This report is intended solely for the information and use of the finance committee, management and Village Council, and is not intended to be and should not be used by anyone other than these specified parties.

JIM PETRO
Auditor of State

March 14, 2002

**VILLAGE OF PLEASANTVILLE
FAIRFIELD COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2001-30623-001*

Ohio Revised Code § 5705.41 (D) states that no orders or contracts involving the expenditure of money is 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.

Sixty three percent of the expenditures tested were made prior to the certification of funds. Then and Now Certificates were not issued for the transactions that were not certified.

We recommend the Clerk ensure funds are certified as available prior to the expenditure through the issuance of a purchase order, a blanket or super blanket certificate. A blanket certificate can be issued for one line item appropriation, not to exceed three months or \$5,000 for recurring and reasonably predictable operating expenses. The blanket certificates must be canceled at the end of each fiscal year. A super blanket purchase order can be issued for any amount and any time period, not to exceed the fiscal year. More than one super blanket certificate can be outstanding for an appropriation line item.

The Clerk can also issue Then and Now Certificates for expenditures made prior to certification. Then and Now Certificates allow the Clerk to certify that both at the time that the contract or order was made and at the time the certification is completed, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance. For expenditures less than \$1,000, the certificates can be certified by the Clerk without subsequent approval from Council. However, Then and Now Certificates in excess of \$1,000 must be approved by resolution or ordinance of Council within 30 days after payment. If approval is not made within 30 days, there is no legal liability on the part of the Village.

FINDING NUMBER 2001-30623-002*

Reportable Condition - Swimming Pool Receipts

The Village did not have established procedures for collecting and reconciling swimming pool receipts. The Village did not maintain adequate source documentation to support swimming pool receipt activity. There were no records detailing daily attendance numbers, pool memberships sold, or pool parties held. This information was, therefore, not reconciled with cash records.

These weaknesses could result in errors in swimming pool receipts or theft without timely detection by management.

The Village should establish procedures to be used in collecting swimming pool receipt activity, including a description of the fees charged and reconciliation of cash collected with attendance, membership, or party records. We recommend the Village consider the use of internal control procedures such as cash register tapes, tickets, membership ledgers, party requests log, etc. These items should be reconciled daily with cash collected, using a pool activity report. The pool activity report should be completed by those individuals collecting swimming pool receipts and reviewed/approved by the Pool Manager. The pool activity report should then be submitted to the Clerk for review and posting.

** Indicates this matter was also communicated in the 1998 - 1999 audit.*



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

VILLAGE OF PLEASANTVILLE

FAIRFIELD 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
MAY 9, 2002**