



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

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**STATE OF OHIO**



VILLAGE OF WEST RUSHVILLE  
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](http://www.auditor.state.oh.us)

## REPORT OF INDEPENDENT ACCOUNTANTS

Village of West Rushville  
Fairfield County  
P.O. Box 113  
West Rushville, Ohio 43163

To the Village Council:

We have audited the accompanying financial statements of the Village of West Rushville, 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 of America. 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 fund cash balances of the Village as of December 31, 2001 and December 31, 2000, and its 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 August 30, 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, 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". The signature is stylized with a large, looping initial "J" and a long horizontal stroke extending to the right.

**JIM PETRO**  
Auditor of State

August 30, 2002

**VILLAGE OF WEST RUSHVILLE  
FAIRFIELD COUNTY**

**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>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$2,242	\$0	\$2,242
Intergovernmental Receipts	12,849	5,157	18,006
Earnings on Investments	103	44	147
Miscellaneous	302	0	302
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	15,496	5,201	20,697
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Current:			
Public Health Services	276		276
Leisure Time Activities	274		274
Community Environment		12,405	12,405
Basic Utility Services	924	0	924
General Government	18,499		18,499
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	19,973	12,405	32,378
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	(4,477)	(7,204)	(11,681)
Fund Cash Balances, January 1	8,932	10,208	19,140
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$4,455</u></b>	<b><u>\$3,004</u></b>	<b><u>\$7,459</u></b>

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

**VILLAGE OF WEST RUSHVILLE  
FAIRFIELD COUNTY**

**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>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$628	\$0	\$628
Intergovernmental Receipts	7,692	4,161	11,853
Earnings on Investments	46	20	66
Miscellaneous	1,776	0	1,776
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	10,142	4,181	14,323
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	0	709	709
Public Health Services	243	0	243
Basic Utility Services	724	0	724
Transportation	0	832	832
General Government	9,896	0	9,896
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	10,863	1,541	12,404
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	(721)	2,640	1,919
Fund Cash Balances, January 1	9,653	7,568	17,221
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$8,932</u></b>	<b><u>\$10,208</u></b>	<b><u>\$19,140</u></b>

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

**VILLAGE OF WEST RUSHVILLE  
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 West Rushville, Fairfield 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 government services. 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. Fund Accounting**

The Village uses fund accounting to segregate cash 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**

This fund is 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 Fund:

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

**E. Budgetary Process**

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

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function and 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.

**VILLAGE OF WEST RUSHVILLE  
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 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 use the encumbrance method of accounting.

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

	2001	2000
Demand deposits	\$7,459	\$19,140
Total deposits	\$7,459	\$19,140

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

**3. BUDGETARY ACTIVITY**

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

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$14,858	\$15,496	\$638
Special Revenue	0	5,201	5,201
Total	\$14,858	\$20,697	\$5,839

**VILLAGE OF WEST RUSHVILLE  
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	\$36,315	\$19,973	\$16,342
Special Revenue	0	12,405	(12,405)
Total	\$36,315	\$32,378	\$3,937

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$12,402	\$10,142	(\$2,260)
Special Revenue	4,650	4,181	(469)
Total	\$17,052	\$14,323	(\$2,729)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$23,350	\$10,863	\$12,487
Special Revenue	10,640	1,541	9,099
Total	\$33,990	\$12,404	\$21,586

Contrary to Ohio law, for the year ended December 31, 2001, budgetary expenditures exceeded appropriation authority at the legal level of control in the General fund and in the Special Revenue Fund. The Village did not approve temporary or permanent appropriations until January 31, 2000 and February 12, 2001 causing all expenditures in the month of January 2001 and January 2000 to be made without any approved appropriations.

**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.

**VILLAGE OF WEST RUSHVILLE  
FAIRFIELD COUNTY**

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

**5. RETIREMENT SYSTEMS**

The Village has no full-time employees. However, some of the elected officials belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan which 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 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 not paid all contributions required through December 31, 2001.

**6. RISK MANAGEMENT**

**Risk Pool Membership**

The Village belongs to the Ohio Municipal Joint Self-Insurance Pool, (the "Pool"), an unincorporated non-profit association available to municipal corporations and their instrumentalities. Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Pool provides a program of property and casualty insurance for its members. The Plan pays judgments, settlements and other expenses resulting for covered claims that exceed the members' deductibles.

Casualty excess-of-loss contracts at December 31, 2000 and 1999 generally protect against individual losses over \$150,000 (\$100,000 for policies issued after March 31, 2000).

Property coverage contracts protect against losses, subject to a deductible of \$50,000 per occurrence, limited to an annual aggregate loss of the greater of \$300,000 or 1% of total coverage.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and retained (deficit) earnings at December 31 (the most current information available):

	<u>2000</u>	<u>1999</u>
Assets	\$2,958,827	\$4,151,450
Liabilities	<u>3,863,373</u>	<u>3,461,914</u>
Retained (deficit) earnings	<u>(\$904,546)</u>	<u>\$689,536</u>

**7. JOINTLY GOVERNED ORGANIZATIONS**

Fairfield Regional Planning Commission – The Village appoints a person to represent the Village on the 56 member board of the Fairfield Regional Planning Commission. The Village pays a small membership fee annually. The Fee is based on the per capita of the Village. There is no ongoing financial interest of responsibility by the Village.



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

Village of West Rushville  
Fairfield County  
P.O. Box 113  
West Rushville, Ohio 43163

To the Village Council:

We have audited the accompanying financial statements of the Village of West Rushville, 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 August 30, 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2001-30623-001 through 2001-30623-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated August 30, 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 a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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 judgment, 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. The reportable condition is described in the accompanying schedule of findings as item 2001-30623-003.

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 consider the reportable condition described above to be material weaknesses. We also noted other matters involving the internal controls 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 August 30, 2002.

Village of West Rushville  
Fairfield 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 management, and 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

August 30, 2002

**VILLAGE OF WEST RUSHVILLE  
FAIRFIELD COUNTY**

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

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**Material Noncompliance**

**FINDING NUMBER 2001-30623-001**

**Expenditures Exceeding Appropriations**

Ohio Rev. Code Section 5705.41(B) states that no subdivision is to expend money unless it has been appropriated

The Village expended more than it had lawfully appropriated at the legal level of control in the following funds/accounts as of December 31, 2001:

<b>Fund – Function</b>	<b>Appropriations</b>	<b>Expenditures</b>	<b>Variance</b>
General- Solicitor	\$1,500	\$1,725	(\$225)
General-Board and Commissions	3,000	4,487	(1,487)
General-Legislative Act.	200	226	(26)
Special Revenue	0	12,405	(12,405)

In addition, the Village did not approve their permanent appropriations for 2000 and 2001 until January 31, 2000 and February 12, 2001, respectively, causing all expenditures in January 2001 and January 2000 to be made without any approved appropriations.

The Village Council should ensure appropriation measures have been approved prior to expenditure of funds. Temporary appropriations may be passed for the first three months until permanent appropriations can be approved. In addition, the Clerk/Treasurer should deny payment requests exceeding appropriations. The Clerk/Treasurer should request Council to approve increased expenditure levels by increasing appropriations and amending estimated resources. The Village may also wish to aggregate certain appropriation accounts in their appropriation resolution to provide more flexibility and judgment to the Clerk/Treasurer in approving commitments.

**FINDING NUMBER 2001-30623-002**

**Funds Certification**

Ohio Rev. Code Section 5705.41(D) states in part that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment 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 encumbrance.

This section also provides two exceptions to the above requirements:

- A. If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that sufficient sum was 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 (a then and now certificate), if such expenditure is otherwise valid.
- B. If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Village Council.

One hundred percent of the transactions tested were not certified by the fiscal officer at the time the commitment was incurred and neither of the exceptions provided for were used.

**VILLAGE OF WEST RUSHVILLE  
FAIRFIELD COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000  
(continued)**

**Material Noncompliance (Continued)**

**FINDING NUMBER 2001-30623-002 (Continued)**

Prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Village funds being over expended or exceeding budgetary spending limitations, we recommend that all Village disbursements receive prior certification of the fiscal officer that the funds are or will be available. When prior certification is not possible, then and now certification should be utilized.

**Material Noncompliance/Material Weakness**

**FINDING NUMBER 2001-30623-003**

**Accounting Ledgers**

Ohio Rev. Code Section 733.28 requires the Village Clerk to maintain the books of the Village and exhibit accurate statements of all monies received and expended.

The Village's Clerk/Treasurer did not accurately maintain a receipt ledger, appropriation ledger or cash journal for all financial activity of the Village in a timely manner. The Village was therefore unable to monitor compliance with its appropriation resolution.

Ohio Admin. Code Section 117-2-02(A) \* requires governments to maintain an accounting system and accounting records sufficient to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements. Per Ohio Admin. Code Section 117-2-02(C), accounting records that can help achieve these objectives include:

1. Cash journal, which typically includes the amount, date, receipt number, check number, account code, purchase order number, and any other information necessary to properly classify the transaction.
2. Receipts ledger, which typically assembles and classifies receipts into separate accounts for each type of receipt of each fund.
3. Appropriation ledger, which assembles and classifies disbursements into separate accounts, for at a minimum, each account listed in the appropriation resolution.

Posting errors were noted when comparing the Receipt Ledgers and Appropriation Ledgers in total to the Cash Journal receipts and expenditures. Additionally, it was noted that not all transactions were posted or posted in a timely manner or were posted twice. The Village should maintain and update the Receipt Ledger, Cash Journal, and Appropriation Ledger as transactions occur.

The lack of complete, accurate, and timely posting of financial activity could lead to expenditures exceeding appropriations and/or deficit balances and does not allow Village officials to have the most current and accurate information about the Village's financial status when making decisions.

We recommend all transactions be posted to all appropriate ledgers accurately and on a timely basis. In addition, we recommend the Receipt and Appropriation Ledgers be reconciled to the Cash Journal by Fund to ensure the completeness and accuracy of the postings.

\*Prior to July 1, 2000, these requirements were included in Ohio Administrative Code Section 117-5.

**VILLAGE OF WEST RUSHVILLE  
FAIRFIELD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
1999-30623-001	Ohio Rev. Code Section 731.13 requires the legislative authority in the case of elected officers, fix their compensation for the ensuing term of office at a meeting held not later than five days prior to the last day fixed by law for filing as a candidate for such office.	No	Finding no longer valid. Village Officials compensation has remained the same since 1997. The Council did pass a resolution establishing the salary of the Clerk/Treasurer.
1999-30623-002	Ohio Rev. Code 5705.38 requires that on or about the first day of each fiscal year an appropriation measure is to be passed.	No	The Village approved the annual appropriation measures on January 31, 2000 and February 12, 2000. Finding reissued in the management letter.
1999-30623-003	Ohio Rev. Code 5705.39 requires the total appropriation from each fund should not exceed the total estimated revenue.	Yes	
1999-30623-004	Ohio Rev. Code 5705.41(D) requires no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached.	No	The Village Clerk/Treasurer did not properly utilize purchase orders in 100% of the expenditures tested. The Clerk/Treasurer attached a purchase order to most invoices, but did not always sign or date them and did not encumber them before the purchase. Finding reissued – see finding number 2001-30623-002.
1999-30623-005	Upon starting the audit, various records could not be provided and the 1999 financial activity has not yet been posted.	No	Not corrected. Finding Reissued - see finding number 2001-30623-003.





STATE OF OHIO  
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---

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 WEST RUSHVILLE**

**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  
OCTOBER 15, 2002**