



Mary Taylor, CPA
Auditor of State

VILLAGE OF SOUTH WEBSTER
SCIOTO COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1
<u>Schedules:</u>	
Schedule A – Details of Net Adjustment for 2005	
Schedule B – Details of Net Adjustment for 2006	
Schedule C-1 – Bank Reconciliation for the Month Ended January 31, 2005	
Schedule C-2 – Bank Reconciliation for the Month Ended February 28, 2005	
Schedule C-3 – Bank Reconciliation for the Month Ended March 31, 2005	
Schedule C-4 – Bank Reconciliation for the Month Ended April 30, 2005	
Schedule C-5 – Bank Reconciliation for the Month Ended May 31, 2005	
Schedule C-6 – Bank Reconciliation for the Month Ended June 30, 2005	
Schedule C-7 – Bank Reconciliation for the Month Ended July 31, 2005	
Schedule C-8 – Bank Reconciliation for the Month Ended August 31, 2005	
Schedule C-9 – Bank Reconciliation for the Month Ended September 30, 2005	
Schedule C-10 – Bank Reconciliation for the Month Ended October 31, 2005	
Schedule C-11 – Bank Reconciliation for the Month Ended November 30, 2005	
Schedule C-12 – Bank Reconciliation for the Month Ended December 31, 2005	
Schedule C-13 – Bank Reconciliation for the Month Ended January 31, 2006	
Schedule C-14 – Bank Reconciliation for the Month Ended February 28, 2006	
Schedule C-15 – Bank Reconciliation for the Month Ended March 31, 2006	
Schedule C-16 – Bank Reconciliation for the Month Ended April 30, 2006	
Schedule C-17 – Bank Reconciliation for the Month Ended May 31, 2006	
Schedule C-18 – Bank Reconciliation for the Month Ended June 30, 2006	
Schedule C-19 – Bank Reconciliation for the Month Ended July 31, 2006	
Schedule C-20 – Bank Reconciliation for the Month Ended August 31, 2006	

VILLAGE OF SOUTH WEBSTER
SCIOTO COUNTY

TABLE OF CONTENTS
(Continued)

TITLE	PAGE
Schedule C-21 – Bank Reconciliation for the Month Ended September 30, 2006	
Schedule C-22 – Bank Reconciliation for the Month Ended October 31, 2006	
Schedule C-23 – Bank Reconciliation for the Month Ended November 30, 2006	
Schedule C-24 – Bank Reconciliation for the Month Ended December 31, 2006	
Schedule D – Outstanding Check List at December 31, 2006	



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Jamie Rockwell, Fiscal Officer and
Karen Peyton, Mayor
Village of South Webster
Scioto County
P. O. Box 38
138 North Jackson Street
South Webster, Ohio 45682

Jamie Rockwell and Mayor Peyton:

We have performed the procedures enumerated below, which were agreed to by Jamie Rockwell, Fiscal Officer, and Karen Peyton, Mayor, for the purpose of comparing the bank versus book activity. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the Fiscal Officer and the Mayor. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings, if any, are as follows:

1. Cash Receipts - We compared the amounts recorded on the Village's Cash Journal to the deposits per the bank for each month from January 1, 2005 through December 31, 2006 and identified all variances. We noted a total of \$75 in receipts for the period which were not deposited in the Village's bank account. As a result, a management letter comment will be issued regarding the \$75. If this had exceeded \$100, it would have resulted in a finding against the other fiscal officer who accepted the money on behalf of the Village.
2. Cash Disbursements - We compared the disbursement amounts recorded on the bank statements to the amounts recorded on the Village's Cash Journal for each month from January 1, 2005 through December 31, 2006 and identified all variances.
3. Bank Reconciliations
 - A) We prepared a proof of cash for each month from January 1, 2005 through December 31, 2006 and identified variances.
 - B) We compared total unaudited fund balances to the depository balances and listed all differences for each month.

As a result of the procedures performed, we found the book balance to be \$1,833.55 less than the reconciled bank balances. We have attached Schedules A through D to support this amount. These schedules show the variances by month and break down the various errors identified.

Recommendations:

We recommend the Village of South Webster implement the following procedures:

1. The Village Fiscal Officer should reconcile the total fund balances to the bank statement each month.
2. All variances should be investigated and resolved in a timely manner.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the Village's financial activity. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the Village officials and is not intended to be and should not be used by anyone else.



Mary Taylor, CPA
Auditor of State

February 27, 2008

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE A
 DETAILS OF NET ADJUSTMENT FOR 2005

<u>Description of error</u>	<u>Schedule</u>	<u>Fund</u>	<u>Book Balance Under / (Over) Bank Balance</u>	<u>Cumulative Adjustment to System Required</u>
* 12/31/04 unexplained variance between books and the bank		General	(\$431.63)	(\$431.63)
February returned check and bank fees not posted to books	Schedule C-2	General	(57.00)	(488.63)
April interest not posted to books	Schedule C-4	General	27.63	(461.00)
Unexplained bank charges posted to books; not on bank statement	Schedule C-7	General	101.20	(359.80)
Error in posting a receipt to the books	Schedule C-9	General	0.01	(359.79)

* The book balance at December 31, 2004 was \$119,131.09. The reconciled bank balance at December 31, 2004 was \$118,699.46.

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE B
 DETAILS OF NET ADJUSTMENT FOR 2006

Description of error	Schedule	Fund	Book Balance Under / (Over) Bank Balance	Cumulative Adjustment to System Required
February receipt recorded as \$100 on books; \$94.60 deposited in bank	Schedule C-14	Senior Building	(5.40)	(5.40)
Memo receipt posted to books for a check written to replenish petty cash	Schedule C-14	General	(50.00)	(55.40)
Unexplained reduction posted to receipt	Schedule C-14	Senior Building	25.00	(30.40)
Memo expenditure posted to reconcile petty cash	Schedule C-14	General	19.60	(10.80)
April service fee posted as a receipt	Schedule C-16	Sewage Operations	(5.00)	(15.80)
Check 6143 cleared bank; not posted to books	Schedule C-17	General	(210.76)	(226.56)
June service fee posted as a receipt	Schedule C-18	Sewage Operations	(5.00)	(231.56)
June direct deposits not posted to books	Schedule C-18	Needs to be Determined	927.58	696.02
July deposits in transit deposited in September; duplicate receipts written in August	Schedule C-20	Senior Building/General	(200.00)	496.02
August direct deposits not posted to books	Schedule C-20	Needs to be Determined	3,564.88	4,060.90
September receipts not posted to books	Schedule C-21	Sewage Operations	1,592.40	5,653.30
More posted to books than in bank	Schedule C-22	Sewage Operations	(0.72)	5,652.58
Receipts posted to the books were overstated in October	Schedule C-22	Sewage Operations	(3,955.29)	1,697.29
October deposit in bank not posted to books	Schedule C-22	General	518.10	2,215.39
December service fee posted as a receipt	Schedule C-24	Sewage Operations	(5.00)	2,210.39
Deposit of \$884.55 posted to books as \$832.32	Schedule C-24	General	52.23	2,262.62
\$375 receipts posted to books; \$300 deposited in bank	Schedule C-24	Senior Building	(75.00)	2,187.62
Unexplained variance	Schedule C-24	General	5.72	2,193.34

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-1
 BANK RECONCILIATION
 FOR THE MONTH ENDED JANUARY 31, 2005

January 31, 2005 Bank Balances:

Ohio River Bank	\$ 31,330.19	
American Savings Bank	89,408.12	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	13,208.39	
Less: O/S Checks	(16,597.52)	
 Reconciled Bank Balance		 \$ 122,349.18

January 31, 2005 Book Balance

12/31/04 unadjusted balance	\$ 119,131.09	
January receipts	15,500.22	
January expenditures	<u>(11,869.72)</u>	
1/31/05 unadjusted system balance	122,761.59	
 * 12/31/04 unexplained variance between books and the bank	 (431.63)	
January Amer Savings interest deposited in Ohio River Bank in February	<u>19.22</u>	
1/31/05 adjusted balance	122,349.18	

 Reconciled Book Balance	 <u>\$ 122,349.18</u>	 <u>Variance</u> <u>\$ -</u>
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* Adjusting entry required to bring system into balance. See Schedule A

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-2
 BANK RECONCILIATION
 FOR THE MONTH ENDED FEBRUARY 28, 2005

February 28, 2005 Bank Balances:

Ohio River Bank	\$ 35,869.62	
American Savings Bank	96,803.65	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	21,728.41	
Less: O/S Checks	(23,687.55)	
 Reconciled Bank Balance		 \$ 135,714.13

February 28, 2005 Book Balance

1/31/05 unadjusted balance	\$ 122,761.59	
February receipts	24,015.26	
February expenditures	<u>(10,574.09)</u>	
2/28/05 unadjusted system balance	136,202.76	
 * 12/31/04 unexplained variance between books and the bank	 (431.63)	
* February returned check and bank fees not posted to books	<u>(57.00)</u>	
2/28/05 adjusted balance	135,714.13	
 Reconciled Book Balance		 <u>\$ 135,714.13</u>

Variance
\$ -

* Adjusting entry required to bring system into balance. See Schedule A

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-3
 BANK RECONCILIATION
 FOR THE MONTH ENDED MARCH 31, 2005

March 31, 2005 Bank Balances:

Ohio River Bank	\$	93,484.83
American Savings Bank		91,357.99
Certificate of Deposit		5,000.00
Add: Deposits In Transit		15,064.99
Less: O/S Checks		(15,456.44)
Reconciled Bank Balance		\$ 189,451.37

March 31, 2005 Book Balance

2/28/05 unadjusted balance	\$	136,202.76
March receipts		64,993.27
March expenditures		<u>(11,256.03)</u>
3/31/05 unadjusted system balance		189,940.00
* 12/31/04 unexplained variance between books and the bank		(431.63)
* February returned check and bank fees not posted to books		<u>(57.00)</u>
3/31/05 adjusted balance		189,451.37

Reconciled Book Balance	\$	189,451.37
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Variance

\$ -

* Adjusting entry required to bring system into balance. See Schedule A

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-4
 BANK RECONCILIATION
 FOR THE MONTH ENDED APRIL 30, 2005

April 30, 2005 Bank Balances

Ohio River Bank	\$ 128,219.19	
American Savings Bank	90,265.64	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	14,000.47	
Less: O/S Checks	(15,791.70)	
 Reconciled Bank Balance		 \$ 221,693.60

April 30, 2005 Book Balance

3/31/05 unadjusted balance	\$ 189,940.00	
April receipts	43,467.49	
April expenditures	<u>(11,247.89)</u>	
4/30/05 unadjusted system balance	222,159.60	
 * 12/31/04 unexplained variance between books and the bank	 (431.63)	
* February returned check and bank fees not posted to books	(57.00)	
* April interest not posted to books	27.63	
April bank fees posted to books in error; corrected in July	<u>(5.00)</u>	
4/30/05 adjusted balance	221,693.60	
 Reconciled Book Balance		 <u>\$ 221,693.60</u>

Variance

\$ -

* Adjusting entry required to bring system into balance. See Schedule A

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-5
 BANK RECONCILIATION
 FOR THE MONTH ENDED MAY 31, 2005

May 31, 2005 Bank Balances:

Ohio River Bank	\$ 106,315.55	
American Savings Bank	92,666.03	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	16,743.53	
Less: O/S Checks	(16,957.11)	
 Reconciled Bank Balance		 \$ 203,768.00

May 31, 2005 Book Balance

4/30/05 unadjusted balance	\$ 222,159.60	
May receipts	19,896.07	
May expenditures	<u>(37,821.67)</u>	
5/31/05 unadjusted system balance	204,234.00	
 * 12/31/04 unexplained variance between books and the bank	 (431.63)	
* February returned check and bank fees not posted to books	(57.00)	
* April interest not posted to books	27.63	
April bank fees posted to books in error; corrected in July	<u>(5.00)</u>	
5/31/05 adjusted balance	203,768.00	
 Reconciled Book Balance		 <u>\$ 203,768.00</u>

Variance

\$ -

* Adjusting entry required to bring system into balance. See Schedule A

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-6
 BANK RECONCILIATION
 FOR THE MONTH ENDED JUNE 30, 2005

June 30, 2005 Bank Balances:

Ohio River Bank	\$ 118,603.95	
American Savings Bank	39,458.19	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	15,238.52	
Less: O/S Checks	(16,843.10)	
 Reconciled Bank Balance		 \$ 161,457.56

June 30, 2005 Book Balance

5/31/05 unadjusted balance	\$ 204,234.00	
June receipts	18,367.12	
June expenditures	<u>(60,677.56)</u>	
6/30/05 unadjusted system balance	161,923.56	
 * 12/31/04 unexplained variance between books and the bank	 (431.63)	
* February returned check and bank fees not posted to books	(57.00)	
* April interest not posted to books	27.63	
April bank fees posted to books in error; corrected in July	<u>(5.00)</u>	
6/30/05 adjusted balance	161,457.56	
 Reconciled Book Balance		 <u>\$ 161,457.56</u>

Variance

\$ -

* Adjusting entry required to bring system into balance. See Schedule A

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-7
 BANK RECONCILIATION
 FOR THE MONTH ENDED JULY 31, 2005

July 31, 2005 Bank Balances:

Ohio River Bank	\$ 120,327.17	
American Savings Bank	39,579.52	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	15,498.33	
Less: O/S Checks	(17,123.95)	
 Reconciled Bank Balance		 \$ 163,281.07

July 31, 2005 Book Balance

6/30/05 unadjusted balance	\$ 161,923.56	
July receipts	18,078.89	
July expenditures	<u>(16,351.58)</u>	
7/31/05 unadjusted system balance	163,650.87	
 * 12/31/04 unexplained variance between books and the bank	 (431.63)	
* February returned check and bank fees not posted to books	(57.00)	
* April interest not posted to books	27.63	
* Unexplained bank charges posted to books; not on bank statement	101.20	
July posting error corrected in August	<u>(10.00)</u>	
7/31/05 adjusted balance	163,281.07	

	\$ 163,281.07	<u>Variance</u>
Reconciled Book Balance	<u>\$ 163,281.07</u>	<u>\$ -</u>

* Adjusting entry required to bring system into balance. See Schedule A

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-8
 BANK RECONCILIATION
 FOR THE MONTH ENDED AUGUST 31, 2005

August 31, 2005 Bank Balances:

Ohio River Bank	\$ 131,743.82	
American Savings Bank	37,878.61	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	8.84	
Less: O/S Checks	(11,285.46)	
Reconciled Bank Balance		\$ 163,345.81

August 31, 2005 Book Balance

7/31/05 unadjusted balance	\$ 163,650.87	
August receipts	11,986.24	
August expenditures	<u>(26,706.99)</u>	
8/31/05 unadjusted system balance	148,930.12	
* 12/31/04 unexplained variance between books and the bank	(431.63)	
* February returned check and bank fees not posted to books	(57.00)	
* April interest not posted to books	27.63	
* Unexplained bank charges posted to books; not on bank statement	101.20	
August receipts not posted to books until September	14,596.49	
August receipts not posted to books until October	289.00	
Bank error not corrected until March 2006	(30.00)	
Returned check and bank fees in August not posted until September	<u>(80.00)</u>	
8/31/05 adjusted balance	163,345.81	

Reconciled Book Balance	\$ 163,345.81	
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Variance
\$ -

* Adjusting entry required to bring system into balance. See Schedule A

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-9
 BANK RECONCILIATION
 FOR THE MONTH ENDED SEPTEMBER 30, 2005

September 30, 2005 Bank Balances:

Ohio River Bank	\$ 99,695.03	
American Savings Bank	54,161.24	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	30,230.94	
Less: O/S Checks	(33,178.42)	
 Reconciled Bank Balance		 \$ 155,908.79

September 30, 2005 Book Balance

8/31/05 unadjusted balance	\$ 148,930.12	
September receipts	34,735.27	
September expenditures	<u>(27,655.81)</u>	
9/30/05 unadjusted system balance	156,009.58	
 * 12/31/04 unexplained variance between books and the bank	 (431.63)	
* February returned check and bank fees not posted to books	(57.00)	
* April interest not posted to books	27.63	
* Unexplained bank charges posted to books; not on bank statement	101.20	
August receipts not posted to books until October	289.00	
Bank error not corrected until March 2006	(30.00)	
* Error in posting a receipt to the books	<u>0.01</u>	
9/30/05 adjusted balance	155,908.79	

Reconciled Book Balance

\$ 155,908.79

Variance

\$ -

* Adjusting entry required to bring system into balance. See Schedule A

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-10
 BANK RECONCILIATION
 FOR THE MONTH ENDED OCTOBER 31, 2005

October 31, 2005 Bank Balances:

Ohio River Bank	\$ 116,862.11	
American Savings Bank	39,373.37	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	15,620.62	
Less: O/S Checks	(16,043.76)	
 Reconciled Bank Balance		 \$ 160,812.34

October 31, 2005 Book Balance

9/30/05 unadjusted balance	\$ 156,009.58	
October receipts	18,566.80	
October expenditures	<u>(13,364.25)</u>	
10/31/05 unadjusted system balance	161,212.13	
 * 12/31/04 unexplained variance between books and the bank	(431.63)	
* February returned check and bank fees not posted to books	(57.00)	
* April interest not posted to books	27.63	
* Unexplained bank charges posted to books; not on bank statement	101.20	
Bank error not corrected until March 2006	(30.00)	
* Error in posting a receipt to the books	0.01	
Check on outstanding check list that cleared the bank; corrected in Jan 06	<u>(10.00)</u>	
10/31/05 adjusted balance	160,812.34	

Reconciled Book Balance

\$ 160,812.34

Variance

\$ -

* Adjusting entry required to bring system into balance. See Schedule A

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-11
 BANK RECONCILIATION
 FOR THE MONTH ENDED NOVEMBER 30, 2005

November 30, 2005 Bank Balances:

Ohio River Bank	\$ 125,919.55	
American Savings Bank	41,139.19	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	18,253.89	
Less: O/S Checks	(19,101.68)	
 Reconciled Bank Balance		 \$ 171,210.95

November 30, 2005 Book Balance

10/31/05 unadjusted balance	\$ 161,212.13
November receipts	20,726.93
November expenditures	<u>(10,328.32)</u>
11/30/05 unadjusted system balance	171,610.74
 * 12/31/04 unexplained variance between books and the bank	 (431.63)
* February returned check and bank fees not posted to books	(57.00)
* April interest not posted to books	27.63
* Unexplained bank charges posted to books; not on bank statement	101.20
Bank error not corrected until March 2006	(30.00)
* Error in posting a receipt to the books	0.01
Check on outstanding check list that cleared the bank; corrected in Jan 06	<u>(10.00)</u>
11/30/05 adjusted balance	171,210.95

Reconciled Book Balance

\$ 171,210.95

Variance
\$ -

* Adjusting entry required to bring system into balance. See Schedule A

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-12
 BANK RECONCILIATION
 FOR THE MONTH ENDED DECEMBER 31, 2005

December 31, 2005 Bank Balances:

Ohio River Bank	\$ 85,149.88	
American Savings Bank	39,304.31	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	15,834.15	
Less: O/S Checks	(17,093.42)	
 Reconciled Bank Balance		 \$ 128,194.92

December 31, 2005 Book Balance

11/30/05 unadjusted balance	\$ 171,610.74	
December receipts	18,343.80	
December expenditures	<u>(61,359.83)</u>	
12/31/05 unadjusted system balance	128,594.71	
 * 12/31/04 unexplained variance between books and the bank	 (431.63)	
* February returned check and bank fees not posted to books	(57.00)	
* April interest not posted to books	27.63	
* Unexplained bank charges posted to books; not on bank statement	101.20	
Bank error not corrected until March 2006	(30.00)	
* Error in posting a receipt to the books	0.01	
Check on outstanding check list that cleared the bank; corrected in Jan 06	<u>(10.00)</u>	
12/31/05 adjusted balance	128,194.92	

Reconciled Book Balance

\$ 128,194.92

Variance

\$ -

* Adjusting entry required to bring system into balance. See Schedule A

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-13
 BANK RECONCILIATION
 FOR THE MONTH ENDED JANUARY 31, 2006

January 31, 2006 Bank Balances:

Ohio River Bank	\$ 92,904.40	
American Savings Bank	38,447.37	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	14,363.25	
Less: O/S Checks	(17,385.39)	
Reconciled Bank Balance		\$ 133,329.63

January 31, 2006 Book Balance

12/31/05 unadjusted balance	\$ 128,594.71	
January receipts	18,442.93	
January expenditures	<u>(13,318.22)</u>	
1/31/06 unadjusted system balance	133,719.42	
2005 posting errors (See Schedule A)	(359.79)	
Bank error not corrected until March 2006	<u>(30.00)</u>	
1/31/06 adjusted balance	133,329.63	
Reconciled Book Balance		\$ 133,329.63

Variance
\$ -

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-14
 BANK RECONCILIATION
 FOR THE MONTH ENDED FEBRUARY, 2006

February 28, 2006 Bank Balances:

Ohio River Bank	102,276.73	
American Savings Bank	37,996.79	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	1,801.46	
Less: O/S Checks	(24,322.58)	
 Reconciled Bank Balance		 122,752.40

February 28, 2006 Book Balance

1/31/06 unadjusted balance	133,719.42	
February receipts	6,195.41	
February expenditures	<u>(16,809.62)</u>	
2/28/06 unadjusted system balance	123,105.21	
 2005 posting errors (See Schedule A)	 (359.79)	
* Receipt recorded as \$100 on books; \$94.60 deposited in bank	(5.40)	
February interest not posted until March	52.78	
* Memo receipt posted to books for a check written to replenish petty cash	(50.00)	
* Unexplained reduction posted to receipt	25.00	
February bank fees not posted until March	(5.00)	
* Memo expenditure posted to reconcile petty cash	19.60	
Bank error not corrected until March 2006	<u>(30.00)</u>	
2/28/06 adjusted balance	122,752.40	
 Reconciled Book Balance		 <u>122,752.40</u>

Variance

-

* Adjusting entry required to bring system into balance. See Schedule B

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-15
 BANK RECONCILIATION
 FOR THE MONTH ENDED MARCH, 2006

March 31, 2006 Bank Balances:

Ohio River Bank	144,198.52	
American Savings Bank	38,054.02	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	-	
Less: O/S Checks	(14,501.95)	
 Reconciled Bank Balance		 172,750.59

March 31, 2006 Book Balance

2/28/06 unadjusted balance	123,105.21	
March receipts	66,810.40	
March expenditures	<u>(16,871.03)</u>	
3/31/06 unadjusted system balance	173,044.58	
 2005 posting errors (See Schedule A)	 (359.79)	
* February receipt recorded as \$100 on books; \$94.60 deposited in bank	(5.40)	
* Memo receipt posted to books for a check written to replenish petty cash	(50.00)	
* Unexplained reduction posted to receipt	25.00	
* Memo expenditure posted to reconcile petty cash	19.60	
March interest not posted until April	68.21	
Direct deposit in March posted to books in April	<u>8.39</u>	
3/31/06 adjusted balance	172,750.59	
 Reconciled Book Balance		 <u>172,750.59</u>

Variance

-

* Adjusting entry required to bring system into balance. See Schedule B

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-16
 BANK RECONCILIATION
 FOR THE MONTH ENDED APRIL, 2006

April 30, 2006 Bank Balances

Ohio River Bank	150,231.02
American Savings Bank	39,593.48
Certificate of Deposit	5,000.00
Add: Deposits In Transit	-
Less: O/S Checks	(15,542.98)

Reconciled Bank Balance **179,281.52**

April 30, 2006 Book Balance

3/31/06 unadjusted balance	173,044.58
April receipts	17,613.61
April expenditures	<u>(12,041.25)</u>
4/30/06 unadjusted system balance	178,616.94

2005 posting errors (See Schedule A)	(359.79)
* February receipt recorded as \$100 on books; \$94.60 deposited in bank	(5.40)
* Memo receipt posted to books for a check written to replenish petty cash	(50.00)
* Unexplained reduction posted to receipt	25.00
* Memo expenditure posted to reconcile petty cash	19.60
* April service fee posted as a receipt	(5.00)
April interest not posted until May	77.27
Direct deposit in April posted to books in May	<u>962.90</u>
4/30/06 adjusted balance	179,281.52

Reconciled Book Balance **179,281.52**

Variance **-**

* Adjusting entry required to bring system into balance. See Schedule B

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-17
 BANK RECONCILIATION
 FOR THE MONTH ENDED MAY, 2006

May 31, 2006 Bank Balances:

Ohio River Bank	159,626.50	
American Savings Bank	38,355.36	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	-	
Less: O/S Checks	(14,318.74)	
 Reconciled Bank Balance		 188,663.12

May 31, 2006 Book Balance

4/30/06 unadjusted balance	178,616.94
May receipts	19,794.11
May expenditures	<u>(10,332.10)</u>
5/31/06 unadjusted system balance	188,078.95
 2005 posting errors (See Schedule A)	 (359.79)
* February receipt recorded as \$100 on books; \$94.60 deposited in bank	(5.40)
* Memo receipt posted to books for a check written to replenish petty cash	(50.00)
* Unexplained reduction posted to receipt	25.00
* Memo expenditure posted to reconcile petty cash	19.60
* April service fee posted as a receipt	(5.00)
* Check 6143 cleared bank; not posted to books	(210.76)
May interest not posted until June	93.29
Direct deposit in May not posted until June	1,057.23
Unexplained variance; corrected in June	(5.00)
Check #6156 not on outstanding check list	<u>25.00</u>
5/31/06 adjusted balance	188,663.12

Reconciled Book Balance

188,663.12

Variance

-

* Adjusting entry required to bring system into balance. See Schedule B

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-18
 BANK RECONCILIATION
 FOR THE MONTH ENDED JUNE, 2006

June 30, 2006 Bank Balances:

Ohio River Bank	154,318.20	
American Savings Bank	55,775.45	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	14,421.24	
Less: O/S Checks	(69,413.43)	
 Reconciled Bank Balance		 160,101.46

June 30, 2006 Book Balance

5/31/06 unadjusted balance	188,078.95	
June receipts	15,518.65	
June expenditures	<u>(62,391.34)</u>	
6/30/06 unadjusted system balance	141,206.26	
 2005 posting errors (See Schedule A)	 (359.79)	
* February receipt recorded as \$100 on books; \$94.60 deposited in bank	(5.40)	
* Memo receipt posted to books for a check written to replenish petty cash	(50.00)	
* Unexplained reduction posted to receipt	25.00	
* Memo expenditure posted to reconcile petty cash	19.60	
* April service fee posted as a receipt	(5.00)	
* Check 6143 cleared bank; not posted to books	(210.76)	
* June service fee posted as a receipt	(5.00)	
June interest not posted until September	78.16	
* June direct deposits not posted to books	927.58	
Direct deposits in June not posted until September	1,010.72	
June receipts not posted to books until September	17,425.09	
Bank fees for June not posted until September	(5.00)	
Checks 6192 and 6197 not on outstanding check list	<u>50.00</u>	
6/30/06 adjusted balance	160,101.46	
 Reconciled Book Balance		 <u>160,101.46</u>

Variance
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* Adjusting entry required to bring system into balance. See Schedule B

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-19
 BANK RECONCILIATION
 FOR THE MONTH ENDED JULY, 2006

July 31, 2006 Bank Balances:

Ohio River Bank	106,813.08	
American Savings Bank	56,161.41	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	200.00	
Less: O/S Checks	(1,807.95)	
 Reconciled Bank Balance		166,366.54

July 31, 2006 Book Balance

6/30/06 unadjusted balance	141,206.26	
July receipts	350.00	
July expenditures	<u>(10,768.63)</u>	
7/31/06 unadjusted system balance	130,787.63	
 2005 posting errors (See Schedule A)	(359.79)	
* February receipt recorded as \$100 on books; \$94.60 deposited in bank	(5.40)	
* Memo receipt posted to books for a check written to replenish petty cash	(50.00)	
* Unexplained reduction posted to receipt	25.00	
* Memo expenditure posted to reconcile petty cash	19.60	
* April service fee posted as a receipt	(5.00)	
* Check 6143 cleared bank; not posted to books	(210.76)	
* June service fee posted as a receipt	(5.00)	
June interest not posted until September	78.16	
* June direct deposits not posted to books	927.58	
Direct deposits in June not posted until September	1,010.72	
June receipts not posted to books until September	17,425.09	
Bank fees for June and July not posted until September	(10.00)	
July interest not posted to books until September	57.64	
Direct deposits in July not posted until September	2,023.87	
July receipts not posted to books until September	<u>14,657.20</u>	
7/31/06 adjusted balance	166,366.54	

Reconciled Book Balance

166,366.54

Variance

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* Adjusting entry required to bring system into balance. See Schedule B

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-20
 BANK RECONCILIATION
 FOR THE MONTH ENDED AUGUST, 2006

August 31, 2006 Bank Balances:

Ohio River Bank	102,070.92	
American Savings Bank	70,101.13	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	425.00	
Less: O/S Checks	(3,170.13)	
 Reconciled Bank Balance		174,426.92

August 31, 2006 Book Balance

7/31/06 unadjusted balance	130,787.63	
August receipts	425.00	
August expenditures	<u>(9,913.40)</u>	
8/31/06 unadjusted system balance	121,299.23	
 2005 posting errors (See Schedule A)	(359.79)	
* February receipt recorded as \$100 on books; \$94.60 deposited in bank	(5.40)	
* Memo receipt posted to books for a check written to replenish petty cash	(50.00)	
* Unexplained reduction posted to receipt	25.00	
* Memo expenditure posted to reconcile petty cash	19.60	
* April service fee posted as a receipt	(5.00)	
* Check 6143 cleared bank; not posted to books	(210.76)	
* June service fee posted as a receipt	(5.00)	
June interest not posted until September	78.16	
* June direct deposits not posted to books	927.58	
Direct deposits in June not posted until September	1,010.72	
June receipts not posted to books until September	17,425.09	
Bank fees for June, July and August not posted until September	(15.00)	
July interest not posted to books until September	57.64	
Direct deposits in July not posted until September	2,023.87	
July receipts not posted to books until September	14,657.20	
* July deposits in transit deposited in September; duplicate receipts written in August	(200.00)	
Direct deposit not posted to books until September	190.00	
* August direct deposits not posted to books	3,564.88	
August interest not posted until September	54.18	
August receipts not posted to books until September	<u>13,944.72</u>	
8/31/06 adjusted balance	174,426.92	
 Reconciled Book Balance		174,426.92

Variance

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* Adjusting entry required to bring system into balance. See Schedule B

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-21
 BANK RECONCILIATION
 FOR THE MONTH ENDED SEPTEMBER, 2006

September 30, 2006 Bank Balances:

Ohio River Bank	155,067.21	
American Savings Bank	37,133.06	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	-	
Less: O/S Checks	(8,346.88)	
 Reconciled Bank Balance		188,853.39

September 30, 2006 Book Balance

8/31/06 unadjusted balance	121,299.23
September receipts	74,625.60
September expenditures	<u>(23,878.43)</u>
9/30/06 unadjusted system balance	172,046.40
 2005 posting errors (See Schedule A)	(359.79)
* February receipt recorded as \$100 on books; \$94.60 deposited in bank	(5.40)
* Memo receipt posted to books for a check written to replenish petty cash	(50.00)
* Unexplained reduction posted to receipt	25.00
* Memo expenditure posted to reconcile petty cash	19.60
* April service fee posted as a receipt	(5.00)
* Check 6143 cleared bank; not posted to books	(210.76)
* June service fee posted as a receipt	(5.00)
* June direct deposits not posted to books	927.58
* July deposits in transit deposited in September; duplicate receipts written in August	(200.00)
* August direct deposits not posted to books	3,564.88
September interest not posted until October	62.66
September receipts not posted to books until October	11,444.30
* September receipts not posted to books	1,592.40
Unexplained variance	<u>6.52</u>
9/30/06 adjusted balance	188,853.39

Reconciled Book Balance

188,853.39

Variance

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* Adjusting entry required to bring system into balance. See Schedule B

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-22
 BANK RECONCILIATION
 FOR THE MONTH ENDED OCTOBER, 2006

October 31, 2006 Bank Balances:

Ohio River Bank	150,232.86	
American Savings Bank	41,275.12	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	-	
Less: O/S Checks	(211.71)	
 Reconciled Bank Balance		 196,296.27

October 31, 2006 Book Balance

9/30/06 unadjusted balance	172,046.40	
October receipts	14,687.37	
October expenditures	<u>(11,920.81)</u>	
10/31/06 unadjusted system balance	174,812.96	
 2005 posting errors (See Schedule A)	(359.79)	
* February receipt recorded as \$100 on books; \$94.60 deposited in bank	(5.40)	
* Memo receipt posted to books for a check written to replenish petty cash	(50.00)	
* Unexplained reduction posted to receipt	25.00	
* Memo expenditure posted to reconcile petty cash	19.60	
* April service fee posted as a receipt	(5.00)	
* Check 6143 cleared bank; not posted to books	(210.76)	
* June service fee posted as a receipt	(5.00)	
* June direct deposits not posted to books	927.58	
* July deposits in transit deposited in September; duplicate receipts written in August	(200.00)	
* August direct deposits not posted to books	3,564.88	
* September receipts not posted to books	1,592.40	
October interest not posted until November	78.82	
* More posted to books than in bank	(0.72)	
October receipts not posted until November	19,545.45	
* Receipts posted to the books were overstated in October	(3,955.29)	
* October deposit in bank not posted to books	518.10	
Unexplained variance	<u>3.44</u>	
10/31/06 adjusted balance	196,296.27	
 Reconciled Book Balance		 <u>196,296.27</u>

Variance

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* Adjusting entry required to bring system into balance. See Schedule B

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-23
 BANK RECONCILIATION
 FOR THE MONTH ENDED NOVEMBER, 2006

November 30, 2006 Bank Balances:

Ohio River Bank	106,965.63	
American Savings Bank	38,565.24	
Certificate of Deposit	5,000.00	
Add: Deposits In Transit	-	
Less: O/S Checks	(262.84)	
Reconciled Bank Balance		150,268.03

November 30, 2006 Book Balance

10/31/06 unadjusted balance	174,812.96	
November receipts	24,533.91	
November expenditures	<u>(67,455.80)</u>	
11/30/06 unadjusted system balance	131,891.07	
2005 posting errors (See Schedule A)	(359.79)	
* February receipt recorded as \$100 on books; \$94.60 deposited in bank	(5.40)	
* Memo receipt posted to books for a check written to replenish petty cash	(50.00)	
* Unexplained reduction posted to receipt	25.00	
* Memo expenditure posted to reconcile petty cash	19.60	
* April service fee posted as a receipt	(5.00)	
* Check 6143 cleared bank; not posted to books	(210.76)	
* June service fee posted as a receipt	(5.00)	
* June direct deposits not posted to books	927.58	
* July deposits in transit deposited in September; duplicate receipts written in August	(200.00)	
* August direct deposits not posted to books	3,564.88	
* September receipts not posted to books	1,592.40	
November interest not posted until December	75.86	
* More posted to books than in bank	(0.72)	
* Receipts posted to the books were overstated in October	(3,955.29)	
* October deposit in bank not posted to books	518.10	
Check 6424 cleared bank in November; posted to books in December	(403.51)	
Check 6419 not on outstanding check list	10.00	
November receipts not posted until December	16,835.51	
Unexplained variance	<u>3.50</u>	
11/30/06 adjusted balance	150,268.03	
Reconciled Book Balance		<u>150,268.03</u>
		<u>Variance</u>
		<u>-</u>

* Adjusting entry required to bring system into balance. See Schedule B

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE C-24
 BANK RECONCILIATION
 FOR THE MONTH ENDED DECEMBER, 2006

December 31, 2006 Bank Balances:

Ohio River Bank	117,055.54
American Savings Bank	35,505.01
Certificate of Deposit	5,000.00
Add: Deposits In Transit	14,053.06
Less: O/S Checks (See Schedule D)	(71,479.70)

Reconciled Bank Balance **100,133.91**

December 31, 2006 Book Balance

11/30/06 unadjusted balance	131,891.07
December receipts	34,669.88
December expenditures	<u>(68,260.59)</u>
12/31/06 unadjusted system balance	98,300.36

2005 posting errors (See Schedule A)	(359.79)
* February receipt recorded as \$100 on books; \$94.60 deposited in bank	(5.40)
* Memo receipt posted to books for a check written to replenish petty cash	(50.00)
* Unexplained reduction posted to receipt	25.00
* Memo expenditure posted to reconcile petty cash	19.60
* April service fee posted as a receipt	(5.00)
* Check 6143 cleared bank; not posted to books	(210.76)
* June service fee posted as a receipt	(5.00)
* June direct deposits not posted to books	927.58
* July deposits in transit deposited in September; duplicate receipts written in August	(200.00)
* August direct deposits not posted to books	3,564.88
* September receipts not posted to books	1,592.40
* More posted to books than in bank	(0.72)
* Receipts posted to the books were overstated in October	(3,955.29)
* October deposit in bank not posted to books	518.10
* December service fee posted as a receipt	(5.00)
* Deposit of \$884.55 posted to books as \$832.32	52.23
* \$375 receipts posted to books; \$300 deposited in bank	(75.00)
* Unexplained variance	<u>5.72</u>
12/31/06 adjusted balance	100,133.91

Reconciled Book Balance

100,133.91

Variance

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* Adjusting entry required to bring system into balance. See Schedule B

VILLAGE OF SOUTH WEBSTER
 SCIOTO COUNTY
 SCHEDULE D
 OUTSTANDING CHECK LIST AT DECEMBER 31, 2006

Check Number	Date	Amount	Payee
5837	10/10/05	\$21.66	Jessie Ruby
6113	5/1/2006	\$8.95	Janet Roof
6264	9/12/2006	\$25.00	Rosemary Slone
6423	12/1/2006	\$0.01	Thomas P. Horner
*6429	12/1/2006	\$8.88	Neil E. Stroth
*6472	12/31/2006	\$9.03	Lou Pentz
*6473	12/31/2006	\$79.92	Karen S. Peyton
*6474	12/31/2006	\$8.95	Janet Roof
*6475	12/31/2006	\$8.88	Neil E. Stroth
*6479	12/31/2006	\$25.00	Hamilton Township Volunteer Fire Department
*6480	12/31/2006	\$25.00	David Holbrook
*6481	12/31/2006	\$25.00	Tracy Collins
*6482	12/31/2006	\$25.00	Sandra Richmond
*6483	12/31/2006	\$39.00	U. S. Postmaster
*6484	12/31/2006	\$117.80	Troy G. Ferrell
*6485	12/31/2006	\$425.13	Wesley L. Rawlins
*6486	12/31/2006	\$305.58	Public Employees Retirement System
*6487	12/31/2006	\$559.91	United States Treasury
6488	12/31/2006	\$102.78	Treasurer of State
*6489	12/31/2006	\$58.37	Treasurer of State
*6490	12/31/2006	\$51.39	Treasurer of State
*6491	12/31/2006	\$342.79	Public Employees Retirement System
*6492	12/31/2006	\$724.40	American Electric Power
*6493	12/31/2006	\$99.20	Hach Company
6494	12/31/2006	\$433.37	BPS Computer Services
*6495	12/31/2006	\$41.60	Hammond's Hardware
6496	12/31/2006	\$25.00	Alberta Dalton
*6497	12/31/2006	\$25.00	Troy G. Ferrell
*6498	12/31/2006	\$45.00	Wesley Rawlins
*6499	12/31/2006	\$60.00	Karen Peyton
*6500	12/31/2006	\$14.00	Water One
*6501	12/31/2006	\$14.00	Water One
*6502	12/31/2006	\$14.00	Water One
*6503	12/31/2006	\$25.42	Verizon North
*6504	12/31/2006	\$152.52	Cunningham Asphalt Paving
*6505	12/31/2006	\$69.75	MASI Environmental Services
*6506	12/31/2006	\$19.99	Wesley Rawlins
*6507	12/31/2006	\$25.00	Paulette Long
*6508	12/31/2006	\$52,083.33	Ohio Water Development Authority
*6509	12/31/2006	\$5.60	State Electric Supply Company
*6510	12/31/2006	\$399.00	Treasurer of State of Ohio
*6511	12/31/2006	\$100.00	Insurance Agency Plus
*6512	12/31/2006	\$217.20	American Electric Power
*6513	12/31/2006	\$220.15	American Electric Power
*6514	12/31/2006	\$23.87	American Electric Power
*6515	12/31/2006	\$18.91	American Electric Power
*6516	12/31/2006	\$6.50	Columbia Gas of Ohio
*6517	12/31/2006	\$60.33	American Electric Power
*6518	12/31/2006	\$104.03	American Electric Power
*6519	12/31/2006	\$304.61	American Electric Power
*6520	12/31/2006	\$95.83	Water One
		<u>\$13,778.06</u>	American Savings O/S checks in transit to Ohio River Bank
		\$71,479.70	Total checks outstanding at December 31, 2006



Mary Taylor, CPA
Auditor of State

VILLAGE OF SOUTH WEBSTER

SCIOTO 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
MARCH 25, 2008**