



**VILLAGE OF LOWELLVILLE
MAHONING COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999 - 1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF LOWELLVILLE
MAHONING COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Lowellville
Mahoning County
140 E. Liberty Street
Lowellville, Ohio 44436

To the Village Council:

We have audited the accompanying financial statements of the Village of Lowellville, Mahoning County, Ohio, (the Village) as of and for the years ended December 31, 1999 and December 31, 1998. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

We were unable to obtain written representation from management as to the Village's financial statements, note disclosures and certain other matters as required by generally accepted auditing standards. Current management is substantially different than management in place during the reporting period.

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, except for the effects of adjustments, if any, which may have been required had we been able to obtain the written representations from management, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village as of December 31, 1999 and December 31, 1998, 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 April 4, 2001 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.

Village of Lowellville
Mahoning County
Report of Independent Accountants
Page 2

This report is intended solely for the information and use of the audit committee, management, and Village Council and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

April 4, 2001

**VILLAGE OF LOWELLVILLE
MAHONING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Property Tax and Other Local Taxes	\$388,660	\$18,553			\$407,213
Intergovernmental Receipts	48,653	81,565		18,894	149,112
Charges for Services	3,391				3,391
Fines, Licenses, and Permits	25,174	2,600			27,774
Miscellaneous	9,239	3,642			12,881
Total Cash Receipts	<u>475,117</u>	<u>106,360</u>		<u>18,894</u>	<u>600,371</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	190,497	86,030			276,527
Public Health Services	4,013				4,013
Leisure Time Activities	6,030	6,233			12,263
Community Environment	5,896				5,896
Transportation	67,342	97,082			164,424
General Government	145,025	69			145,094
Debt Service:					
Financing and Other Debt-Service Related	27,181				27,181
Capital Outlay				120,752	120,752
Total Disbursements	<u>445,984</u>	<u>189,414</u>		<u>120,752</u>	<u>756,150</u>
Total Receipts Over/(Under) Disbursements	<u>29,133</u>	<u>(83,054)</u>		<u>(101,858)</u>	<u>(155,779)</u>
Other Financing Receipts/(Disbursements):					
Sale of Bonds		56,195			56,195
Transfers-In		26,966	11,300	2,335	40,601
Transfers-Out	(40,601)				(40,601)
Total Other Financing Receipts/(Disbursements)	<u>(40,601)</u>	<u>83,161</u>	<u>11,300</u>	<u>2,335</u>	<u>56,195</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(11,468)</u>	<u>107</u>	<u>11,300</u>	<u>(99,523)</u>	<u>(99,584)</u>
Fund Cash Balances January 1	<u>51,284</u>	<u>13,616</u>		<u>114,147</u>	<u>179,047</u>
Fund Cash Balances, December 31	<u><u>\$39,816</u></u>	<u><u>\$13,723</u></u>	<u><u>\$11,300</u></u>	<u><u>\$14,624</u></u>	<u><u>\$79,463</u></u>

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

**VILLAGE OF LOWELLVILLE
MAHONING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Enterprise
Operating Cash Receipts:	
Charges for Services	\$597,573
Total Operating Cash Receipts	597,573
Operating Cash Disbursements:	
Personal Services	65,114
Contractual Services	76,978
Supplies and Materials	59,841
Capital Outlay	58,889
Total Operating Cash Disbursements	260,822
Operating Income	336,751
Non-Operating Cash Disbursements:	
Debt Service	353,777
Total Non-Operating Cash Disbursements	353,777
Excess of Receipts (Under) Disbursements	(17,026)
Net Receipts (Under) Disbursements	(17,026)
Fund Cash Balances, January 1	46,121
Fund Cash Balances, December 31	\$29,095

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

**VILLAGE OF LOWELLVILLE
MAHONING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Property Tax and Other Local Taxes	\$432,187	\$17,195		\$115,397	\$564,779
Intergovernmental Receipts	73,023	85,798			158,821
Charges for Services	368				368
Fines, Licenses, and Permits	24,919	1,229			26,148
Miscellaneous	33,429	6,714			40,143
Total Cash Receipts	<u>563,926</u>	<u>110,936</u>		<u>115,397</u>	<u>790,259</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	172,710	48,003			220,713
Public Health Services	3,934				3,934
Leisure Time Activities	1,920	5,791			7,711
Community Environment	6,343				6,343
Transportation	31,645	93,315			124,960
General Government	141,777	65			141,842
Capital Outlay	59,663			148,657	208,320
Debt Service:					
Principal Payments			36,373		36,373
Total Disbursements	<u>417,992</u>	<u>147,174</u>	<u>36,373</u>	<u>148,657</u>	<u>750,196</u>
Total Receipts Over/(Under) Disbursements	<u>145,934</u>	<u>(36,238)</u>	<u>(36,373)</u>	<u>(33,260)</u>	<u>40,063</u>
Other Financing Receipts/(Disbursements):					
Transfers-In		38,102	4,613	90,263	132,978
Transfers-Out	(132,978)				(132,978)
Total Other Financing Receipts/(Disbursements)	<u>(132,978)</u>	<u>38,102</u>	<u>4,613</u>	<u>90,263</u>	
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>12,956</u>	<u>1,864</u>	<u>(31,760)</u>	<u>57,003</u>	<u>40,063</u>
Fund Cash Balances January 1	<u>38,328</u>	<u>11,752</u>	<u>31,760</u>	<u>57,144</u>	<u>138,984</u>
Fund Cash Balances, December 31	<u>\$51,284</u>	<u>\$13,616</u>		<u>\$114,147</u>	<u>\$179,047</u>

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

VILLAGE OF LOWELLVILLE
MAHONING COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	\$610,150
Total Operating Cash Receipts	<u>610,150</u>
Operating Cash Disbursements:	
Personal Services	51,063
Contractual Services	76,708
Supplies and Materials	62,771
Capital Outlay	<u>13,979</u>
Total Operating Cash Disbursements	<u>204,521</u>
Operating Income	<u>405,629</u>
Non-Operating Cash Disbursements:	
Debt Service	368,277
Total Non-Operating Cash Disbursements	<u>368,277</u>
Excess of Receipts Over Disbursements	37,352
Net Receipts Over Disbursements	37,352
Fund Cash Balances, January 1	<u>8,769</u>
Fund Cash Balances, December 31	<u><u>\$46,121</u></u>

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

**VILLAGE OF LOWELLVILLE
MAHONING COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Lowellville, Mahoning County, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including water and sewer utilities, park operations (leisure time activities), and police services.

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

B. Basis of Accounting

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

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

C. Cash and Investments

The Village has a Public Fund Checking Account and a Sweep Account with The Citizens Banking Company.

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.

Senior Citizen Transportation Fund -This fund receives federal grants to provide transportation for elderly citizens.

**VILLAGE OF LOWELLVILLE
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Debt Service Fund

These funds are used to accumulate resources for the payment of bonds and note indebtedness.

4. Capital Project 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 project funds:

Third Street Slope Repair Project Fund - This fund receives proceeds from Ohio Public Work Commission. The proceeds are being used to install interceptor drains and replace road surface and curbing.

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 Funds:

Sanitary Sewer 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 be budgeted annually.

1. Appropriations

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

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 carried over, and need not be reappropriated.

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

**VILLAGE OF LOWELLVILLE
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Property, Plant and Equipment

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

G. Unpaid Vacation and Sick Leave

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>1999</u>	<u>1998</u>
Demand deposits	\$ 108,558	\$ 225,168

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

3. BUDGETARY ACTIVITY

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

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 478,433	\$ 475,117	\$ (3,316)
Special Revenue	188,775	189,521	746
Debt Service	11,300	11,300	0
Capital Projects	23,391	21,229	(2,162)
Enterprise	597,577	597,573	(4)
Total	\$ 1,299,476	\$ 1,294,740	\$ (4,736)

**VILLAGE OF LOWELLVILLE
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 529,717	\$ 486,585	\$ 43,132
Special Revenue	198,687	189,414	9,273
Debt Service	11,300	0	11,300
Capital Projects	137,538	120,752	16,786
Enterprise	643,698	614,599	29,099
Total	<u>\$ 1,520,940</u>	<u>\$ 1,411,350</u>	<u>\$ 109,590</u>

1998 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 569,041	\$ 563,926	\$ (5,115)
Special Revenue	143,504	149,038	5,534
Debt Service	5,000	4,613	(387)
Capital Projects	253,050	205,660	(47,390)
Enterprise	645,487	610,150	(35,337)
Total	<u>\$ 1,616,082</u>	<u>\$ 1,533,387</u>	<u>\$ (82,695)</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 607,369	\$ 550,970	\$ 56,399
Special Revenue	152,011	147,174	4,837
Debt Service	36,759	36,373	386
Capital Projects	310,194	148,657	161,537
Enterprise	654,256	572,798	81,458
Total	<u>\$ 1,760,589</u>	<u>\$ 1,455,972</u>	<u>\$ 304,617</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.

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

**VILLAGE OF LOWELLVILLE
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

4. PROPERTY TAX - (Continued)

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

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

5. DEBT

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$ 1,900,000	2%
Sanitary Sewer Revenue Bonds	116,044	7.25%
Total	\$ 2,016,044	

Outstanding revenue bonds were used for improvements and additions to the Village's sanitary sewage system. In exchange for treating its leachate, BFI-Ohio has agreed to pay all of the debt service on the bonds issued to finance the expansion. BFI-Ohio's parent, will guarantee such debt service payments.

The Ohio Water Development Authority (OWDA) loans relate to (1) the construction of a water main, (2) a wastewater treatment plant and (3) the construction of a water supply system.

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

Year ending December 31:	Revenue Bonds	OWDA Loan
1999	\$ 8,777	\$ 330,500
2000	8,777	316,000
2001	8,777	397,875
2002	8,777	376,125
2003	8,777	354,375
Subsequent	96,542	643,500
Total	\$ 140,427	\$ 2,418,375

6. RETIREMENT SYSTEMS

The Village's law enforcement officers belong to the Police and Firemen's Disability and Pension Funds (PFDPF). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

**VILLAGE OF LOWELLVILLE
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

6. RETIREMENT SYSTEMS - (Continued)

Contribution rates are also prescribed by the Ohio Revised Code. For 1999 and 1998, members of PFDPF contributed 10% of their wages to the PFDPF. The Village contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 1999.

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

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

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



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

Village of Lowellville
Mahoning County
140 E. Liberty Street
Lowellville, Ohio 44436

To the Village Council:

We have audited the accompanying financial statements of the Village of Lowellville, Mahoning County, Ohio (the Village), as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated April 4, 2001, which was qualified as we were unable to obtain written representation from management as to Village financial statements, note disclosures and certain other matters. Except as discussed in the preceding sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Village'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 1999-31150-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated April 4, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated April 4, 2001.

Village of Lowellville
Mahoning 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.

Jim Petro
Auditor of State

April 4, 2001

**VILLAGE OF LOWELLEVILLE
TRUMBULL COUNTY**

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

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

FINDING NUMBER 1999-31150-001

Finding for Recovery

During the period January 1, 1998 through December 31, 1999, a part time employee, Lynn Alfano, accumulated 100.33 hours of prorated sick leave as allowed per Ohio Revised Code Section 124.38. During the same period she used 171 hours. The employee's accrued balance at January 1, 1998 was 36.44 hours. This resulted in an overpayment of 34.23 hours of sick leave. Based upon her hourly rate, the overpayment amounted to \$214.44.

In accordance with the foregoing facts, and pursuant to Ohio Revised Code Section 117.28, a finding for public money illegally expended is hereby returned against Lynn Alfano in the amount of two hundred fourteen dollars and forty four cents (\$214.44) in favor of the General Fund of Lowellville Village.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF LOWELLVILLE

MAHONING COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 5, 2001**