



**Auditor of State  
Betty Montgomery**



VILLAGE OF DEERSVILLE  
HARRISON COUNTY

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Village of Deersville  
Harrison County  
P.O. Box 34  
Deersville, Ohio 44693

To the Village Council:

We have audited the accompanying financial statements of the Village of Deersville, Harrison County, (the Village) as of and for the years ended December 31, 2002 and 2001. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village of Deersville, Harrison County, as of December 31, 2002 and 2001, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 19, 2003 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the audit committee, management, the 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 that reads "Betty Montgomery".

**Betty Montgomery**  
Auditor of State

May 19, 2003

Voinovich Government Center / 242 Federal Plaza W. / Suite 302 / Youngstown, OH 44503

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**VILLAGE OF DEERSVILLE  
HARRISON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<b>Governmental Fund Types</b>		<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	
<b>Cash Receipts:</b>			
Property and Other Local Taxes	\$1,120		\$1,120
Intergovernmental	11,975	\$3,099	15,074
Earnings on Investments	65	23	88
Miscellaneous	237		237
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	13,397	3,122	16,519
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	600		600
Basic Utility Services	1,062		1,062
General Government	9,140	583	9,723
Capital Outlay	516	234	750
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	11,318	817	12,135
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	2,079	2,305	4,384
<b>Other Financing Receipts/(Disbursements):</b>			
Sale of Fixed Assets	9,500		9,500
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	9,500		9,500
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements And Other Financing Disbursements	<hr/>	<hr/>	<hr/>
	11,579	2,305	13,884
Fund Cash Balance, January 1	<hr/>	<hr/>	<hr/>
	12,089	3,693	15,782
<b>Fund Cash Balance, December 31</b>	<hr/> <b>\$23,668</b> <hr/>	<hr/> <b>\$5,998</b> <hr/>	<hr/> <b>\$29,666</b> <hr/>

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

**VILLAGE OF DEERSVILLE  
HARRISON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$16,634
Miscellaneous	5,087
	21,721
<b>Operating Cash Disbursements:</b>	
Current:	
Personal Services	5,155
Supplies and Materials	2,377
Other	2,958
	10,490
Total Operating Cash Disbursements	10,490
Operating Income/(Loss)	11,231
<b>Non-Operating Receipts/Disbursements</b>	
Debt Service	(2,500)
Other Non-Operating Cash Disbursements	(2,898)
	(5,398)
Total Non-Operating Receipts/Disbursements	(5,398)
Income/(Loss) Before Interfund Transfers and Advances	5,833
Fund Cash Balance, January 1	10,448
<b>Fund Cash Balance, December 31</b>	<b>\$16,281</b>

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



**VILLAGE OF DEERSVILLE  
HARRISON COUNTY**

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

	<b>Governmental Fund Types</b>		<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	
<b>Cash Receipts:</b>			
Property and Other Local Taxes	\$992		\$992
Intergovernmental	12,636	\$2,613	15,249
Earnings on Investments	152	53	205
Miscellaneous	206	209	415
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	13,986	2,875	16,861
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	600		600
Basic Utility Services	1,270		1,270
General Government	10,568	611	11,179
Capital Outlay	2,599	2,623	5,222
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	15,037	3,234	18,271
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	(1,051)	(359)	(1,410)
	<hr/>	<hr/>	<hr/>
Fund Cash Balance, January 1	13,140	4,053	17,193
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balance, December 31</b>	<b>\$12,089</b>	<b>\$3,694</b>	<b>\$15,783</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**VILLAGE OF DEERSVILLE  
HARRISON COUNTY**

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

	<b>Proprietary Fund Types</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$14,011
Miscellaneous	106
	14,117
Total Operating Cash Receipts	14,117
<b>Operating Cash Disbursements:</b>	
Current:	
Personal Services	4,998
Supplies and Materials	2,200
Other	2,817
Capital Outlay	650
	10,665
Total Operating Cash Disbursements	10,665
Operating Income/(Loss)	3,452
<b>Non-Operating Receipts/Disbursements</b>	
Other Non-Operating Cash Disbursements	(5,427)
Total Non-Operating Receipts/Disbursements	(5,427)
Income/(Loss) Before Interfund Transfers and Advances	(1,975)
Fund Cash Balance, January 1	12,424
<b>Fund Cash Balance, December 31</b>	<b>\$10,449</b>

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

**VILLAGE OF DEERSVILLE  
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Deersville, Harrison County, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides water utility and general governmental services. The Village contracts with Deersville Volunteer Fire Department to provide fire protection services. The Village appropriates general fund money for an annual fee paid to support the volunteer fire department.

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 is 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 Fund:

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

**3. Enterprise Funds**

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

**VILLAGE OF DEERSVILLE  
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**D. Budgetary Process**

The Ohio Revised Code requires that each be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end. The Village Council did not approve the annual appropriation measure for fiscal year 2002 or fiscal year 2001, as required by Ohio Revised Code § 5705.38.

**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. Contrary to Ohio Revised Code § 5705.41(D), the Village did not encumber all commitments. The Village did not use the encumbrance method of accounting.

A summary of 2002 and 2001 budgetary activity appears in Note 3.

**E. Property, Plant and Equipment**

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

**2. EQUITY IN POOLED CASH**

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

	<u>2002</u>	<u>2001</u>
Demand deposits	<u>\$45,947</u>	<u>\$26,232</u>

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

**VILLAGE OF DEERSVILLE  
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$13,747	\$22,897	\$9,150
Special Revenue	2,524	3,122	598
Enterprise	14,924	21,721	6,797
Total	\$31,195	\$47,740	\$16,545

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$11,318	(\$11,318)
Special Revenue	0	817	(817)
Enterprise	0	15,888	(15,888)
Total	\$0	\$28,023	(\$28,023)

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$13,949	\$13,986	\$37
Special Revenue	2,845	2,875	30
Enterprise	11,600	14,117	2,517
Total	\$28,394	\$30,978	\$2,584

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$15,037	(\$15,037)
Special Revenue	0	3,234	(3,234)
Enterprise	0	16,092	(16,092)
Total	\$0	\$34,363	(\$34,363)

Ohio Revised Code § 5705.41(B) prohibits a subdivision from making an expenditure unless it has been properly appropriated. In fiscal year 2002 and in fiscal year 2001, no appropriations were adopted. As a result, 100% of expenditures exceeded appropriations in all funds.

**VILLAGE OF DEERSVILLE  
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**4. PROPERTY TAX**

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

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

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

**5. DEBT**

Debt outstanding at December 31, 2002 was as follows:

	Principal	Interest Rate
Ohio Public Works Commission Loan	\$22,500	0.00%

The Ohio Public Works Commission (OPWC) loan relates to the engineering fees for a water plant project. The OPWC has approved \$25,000 in loans to the Village for this project. The loans will be repaid in annual installments of \$2,500 over 10 years. The loan is collateralized by water receipts. The Village has agreed to set utility rates sufficient to cover OPWC debt requirements.

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

	OWDA Loan
Year ending December 31:	
2003	\$2,500
2004	2,500
2005	2,500
2006	2,500
2007	2,500
2008-2011	10,000
Total	\$22,500

**VILLAGE OF DEERSVILLE  
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**6. RETIREMENT SYSTEMS**

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

Contribution rates are also prescribed by the Ohio Revised Code. PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 2002.

**7. RISK MANAGEMENT**

**Risk Pool Membership**

The Village belongs to the Public Entities Pool of Ohio ("PEP"), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty insurance for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**Casualty Coverage**

PEP retains casualty risks up to \$250,000 per occurrence. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000 per year, subject to a per-occurrence limit of \$2,000,000.

**Property Coverage**

PEP retains property risks, including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, The Travelers Indemnity Company provides coverage in excess of \$10,000.

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

VILLAGE OF DEERSVILLE  
HARRISON COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)

7. RISK MANAGEMENT (Continued)

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31 (Most recent information available):

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	19,358,458	\$17,112,129
Liabilities	<u>(8,827,588)</u>	<u>(7,715,035)</u>
Retained earnings	<u>\$10,530,870</u>	<u>\$9,397,094</u>

<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	1,890,323	\$1,575,614
Liabilities	<u>(469,100)</u>	<u>(281,561)</u>
Retained earnings	<u>\$1,421,223</u>	<u>\$1,294,053</u>





**Auditor of State  
Betty Montgomery**

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

Village of Deersville  
Harrison County  
P.O. Box 34  
Deersville, Ohio 44693

To the Village Council:

We have audited the accompanying financial statements of the Village of Deersville, Harrison County, (the Village) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated May 19, 2003. 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 2002-001 and 2002-002. We also noted a certain immaterial instance of noncompliance that we have reported to management of the Village in a separate letter dated May 19, 2003.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated May 19, 2003.

Village of Deersville  
Harrison County  
Independent Accountants' Report on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

This report is intended solely for the information and use of the audit committee, management, and the 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

May 19, 2003

VILLAGE OF DEERSVILLE  
HARRISON COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001

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

FINDING NUMBER 2002-31234-001

**Ohio Revised Code § 5705.41 (D)** provides that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon. This section also provides two "exceptions" to the above requirement:

- A. Then and Now Certificate – If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Council may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than one thousand dollars (\$1,000) the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of the Village Council, if such expenditure is otherwise valid.

The Village did not properly certify or record the amount against the applicable appropriation accounts for 100% of tested expenditures of all funds. The Village did not utilize the certification exceptions described above for those expenditures lacking prior or simultaneous certification.

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

FINDING NUMBER 2002-31234-002

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

The Village did not approve an appropriation measure for 2002 or 2001. Failure to appropriate expenditures could result in overspending or deficit balances. To improve control over Village finances, the Village should adopt an appropriation measure and record the approval in the minutes.

**VILLAGE OF DEERSVILLE  
HARRISON COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**Ohio Revised Code § 5705.41 (B)** prohibits a subdivision from making an expenditure unless it has been properly appropriated. In fiscal year 2002 and in fiscal year 2001, no appropriations were adopted and as a result, 100% of expenditures exceeded appropriations in all funds.

The Village should adopt appropriations and monitor disbursements throughout the year to guard against overspending and possible deficit balances. This procedure will help to ensure spending control and budgetary compliance.

**VILLAGE OF DEERSVILLE  
HARRISON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2002 AND 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2000-31234-001	Revised Code Section 5705.41D – Lack of Certification	No	Not Corrected
2000-31234-002	Revised Code Section 733.28 – Tax Budget approval	Yes	Fully Corrected
2000-31234-003	Revised Code Section 5705.41B – Expenditures not appropriated	No	Not Corrected
2000-31234-004	Revised Code Section 5705.38 – No Appropriation Measure	No	Not Corrected
2000-31234-005	Amending Estimated Resources	Yes	Fully Corrected





**Auditor of State  
Betty Montgomery**

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**VILLAGE OF DEERSVILLE**

**HARRISON 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  
JUNE 26, 2003**