



Mary Taylor, CPA
Auditor of State

VILLAGE OF KETTLERSVILLE
SHELBY COUNTY

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Mary Taylor, CPA
Auditor of State

Village of Kettlersville
Shelby County
PO Box 144
Kettlersville, Ohio 45336

To the Village Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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Mary Taylor, CPA
Auditor of State

October 11, 2007

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Village of Kettlersville
Shelby County
PO Box 144
Kettlersville, Ohio 45336

To the Village Council:

We have audited the accompanying financial statements of the Village of Kettlersville, Shelby County, (the Village), as of and for the years ended December 31, 2006 and 2005. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the Village's larger (i.e. major) funds separately. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Villages to reformat their statements. The Village has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2006 and 2005 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2006 or 2005, or its changes in financial for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village of Kettlersville, Shelby County, as of December 31, 2006 and 2005, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Village has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2007, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

October 11, 2007

**VILLAGE OF KETTLERSVILLE
SHELBY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property and Local Taxes	\$4,836			\$4,836
Intergovernmental	15,352	\$6,996	\$5,000	27,348
Fines, Licenses and Permits	673			673
Earnings on Investments	559			559
Miscellaneous	4,335			4,335
Total Cash Receipts	<u>25,755</u>	<u>6,996</u>	<u>5,000</u>	<u>37,751</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	2,634			2,634
Basic Utility Service	2,958			2,958
Transportation	4,570	12,452		17,022
General Government	16,524			16,524
Capital Outlay			5,000	5,000
Total Cash Disbursements	<u>26,686</u>	<u>12,452</u>	<u>5,000</u>	<u>44,138</u>
Total Receipts Over/(Under) Disbursements	<u>(931)</u>	<u>(5,456)</u>		<u>(6,387)</u>
Fund Cash Balances, January 1	<u>38,728</u>	<u>32,049</u>		<u>70,777</u>
Fund Cash Balances, December 31	<u>\$37,797</u>	<u>\$26,593</u>		<u>\$64,390</u>

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

**VILLAGE OF KETTLERSVILLE
SHELBY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Local Taxes	\$6,308		\$6,308
Intergovernmental	14,502	\$5,189	19,691
Fines, Licenses and Permits	1,445		1,445
Earnings on Investments	290		290
Miscellaneous	4,300		4,300
Total Cash Receipts	<u>26,845</u>	<u>5,189</u>	<u>32,034</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	2,975		2,975
Community Environment	70		70
Basic Utility Service	1,444		1,444
Transportation	2,449		2,449
General Government	15,894		15,894
Total Cash Disbursements	<u>22,832</u>		<u>22,832</u>
Total Receipts Over/(Under) Disbursements	<u>4,013</u>	<u>5,189</u>	<u>9,202</u>
Fund Cash Balances, January 1	<u>34,715</u>	<u>26,860</u>	<u>61,575</u>
Fund Cash Balances, December 31	<u>\$38,728</u>	<u>\$32,049</u>	<u>\$70,777</u>

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

**VILLAGE OF KETTLERSVILLE
SHELBY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Kettlersville, Shelby County, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides general government services and park operations (leisure time activities). The Village contracts with Van Buren Township to receive fire protection services.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Village recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

C. Cash and Investments

The Village maintains an interest bearing checking account, money market savings account, and a certificate of deposit which are valued at cost.

D. Fund Accounting

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

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from private-purpose 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. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or private-purpose trusts). The Village had the following significant capital projects fund:

Sewer Fund – This fund accounts for the proceeds and expenditures of a CDBG grant for a sewer improvement project.

**VILLAGE OF KETTLERSVILLE
SHELBY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Village 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 individual commitments are made. The Village did not use the encumbrance method of accounting.

A summary of 2006 and 2005 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>2006</u>	<u>2005</u>
Demand deposits	\$51,633	\$58,481
Certificates of deposit	12,757	12,296
Total deposits	<u>\$64,390</u>	<u>70,777</u>

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

**VILLAGE OF KETTLERSVILLE
SHELBY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2006 and 2005 follows:

2006 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$20,000	\$25,755	\$5,755
Special Revenue	4,600	6,996	2,396
Capital Projects	20,000	5,000	(15,000)
Total	<u>\$44,600</u>	<u>\$37,751</u>	<u>(\$6,849)</u>

2006 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$45,650	\$26,686	\$18,964
Special Revenue	13,500	12,452	1,048
Capital Projects	0	5,000	(5,000)
Total	<u>\$59,150</u>	<u>\$44,138</u>	<u>\$15,012</u>

2005 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$30,840	\$26,845	(\$3,995)
Special Revenue	3,500	5,189	1,689
Total	<u>\$34,340</u>	<u>\$32,034</u>	<u>(\$2,306)</u>

2005 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$65,450	\$22,832	\$42,618
Special Revenue	23,500	0	23,500
Total	<u>\$88,950</u>	<u>\$22,832</u>	<u>\$66,118</u>

The Village did not properly certify the availability of funds prior to entering into purchase obligations in violation of Ohio Rev. Code Section 5705.41(D).

Also, contrary to Ohio Law, budgetary expenditures exceeded appropriation authority for the year ended December 31, 2006, in the Street Maintenance and Repair Fund (\$2,554) and the Capital Projects Sewer Fund (\$5,000).

**VILLAGE OF KETTLERSVILLE
SHELBY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, 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.

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. RETIREMENT SYSTEMS

The Village Mayor, Clerk and several council members belong to the Ohio Public Employees retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plans' retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2006 and 2005, OPERS members contributed 9 and 8.5 percents respectively, of their wages. The Village contributed an amount equal to 13.7 and 13.55 percent, respectively of participants' gross salaries. The Village has paid all contributions required through December 31, 2006.

6. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Village of Kettlersville
Shelby County
PO Box 144
Kettlersville, Ohio 45336

To the Village Council:

We have audited the financial statements of the Village of Kettlersville, Shelby County, (the Village), as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated October 11, 2007, wherein we noted the Village followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Village's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Village's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Village's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Village's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiencies described in the accompanying schedule of findings (noted as 2006-001 through 2006-003) to be significant deficiencies in internal control over financial reporting.

**Internal Control over Financial Reporting
(Continued)**

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Village's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, of the significant deficiencies described above, we believe findings number 2006-001 through 2006-003 are also material weaknesses.

We also noted certain internal control matters that we reported to the Village's management in a separate letter dated October 11, 2007.

Compliance and Other Matters

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2006-001 and 2006-002.

We also noted certain noncompliance not requiring inclusion in this report that we reported to the Village's management in a separate letter dated October 11, 2007.

We intend this report solely for the information and use of Village Council. We intend it for no one else.



Mary Taylor, CPA
Auditor of State

October 11, 2007

VILLAGE OF KETTLERSVILLE
MIAMI COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005

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

FINDING NUMBER 2006-001

Material Noncompliance/Material Weakness

Ohio Rev. Code Section 5705.41(D) prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract of expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

1. **"Then and Now" certificate** - If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Village can authorize the drawing of a warrant for payment of the amount due. The Village has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Village.

2. **Blanket Certificate** – Fiscal officers may prepare "blanket" certificates not exceeding an amount established by resolution or ordinance adopted by the legislative authority, against any specific line item account over a period not running beyond the current year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. **Super Blanket Certificate** – The Village may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for mot professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any one line item appropriation.

The Village did not properly certify the availability of funds prior to purchase commitment for any disbursements in 2005 or 2006, and there was no evidence that the Village followed the aforementioned exceptions. Failure to properly certify the availability of funds can result in overspending and negative cash fund balances.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Village's funds exceeding budgetary spending limitations, we recommend that the Village's Fiscal Officer certify that the funds are or will be available prior to the obligation by the Village. When prior certification is not possible, "then and now" certification should be used.

**FINDING NUMBER 2006-001
 (Continued)**

We recommend the Village certify purchases to which section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The fiscal officer should sign the certification at the time the Village incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. The fiscal officer should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

Officials Response:

We received no response from officials.

FINDING NUMBER 2006-002

Material Noncompliance/Material Weakness

Ohio Rev Code, Section 5705.41 (B) indicates no subdivision or taxing unit is to expend money unless it has been appropriated. The Village expended more than appropriated in the follow two funds for 2006:

<u>Fund</u>	<u>Total Appropriations</u>	<u>Total Expenditures</u>	<u>Variance</u>
Street Maintenance and Repair	\$10,000	\$12,254	(\$2,554)
Sewer Fund	\$0	\$5,000	(\$5,000)

The Village should review appropriations to ensure monies are available to spend. Expending funds in excess of appropriations could result in a deficit spending situation.

Officials Response:

We received no response from officials.

FINDING NUMBER 2006-003

Material Weakness

The financial statements as presented by the Village were not accurately presented. In addition, the Cash Journal, Receipt Ledger and Appropriation Ledgers were not accurate. The following errors were noted:

- The Village clerk improperly posted Property Tax & Other Local Revenues and Intergovernmental Revenues. Property Tax revenues were posted at the net rather than at the gross. State Liquor Permit funds were posted as Fines, License and Permits rather than Intergovernmental Revenue. Cigarette Tax was posted as Property Tax & Other Local Taxes rather than Intergovernmental Revenue. Total adjustments represented 4% of 2006 General Fund revenues, 64% of 2006 General Fund expenditures, 27% of 2006 Special Revenue Fund expenditures, 2.8% of 2005 General Fund revenues, 10% of 2005 General Fund expenditures, and 19% of 2005 Special Revenue Fund expenditures.
- The reconciled cash balances as prepared by the Clerk did not agree in total to the Cash Journal by an insignificant amount in 2005 and 3% in 2006.
- Postings to the Receipt Ledger, Appropriation Ledger and Cash Journal were not complete or accurate. Receipts per the Cash Journal did not match the total receipts per the Receipt Ledger; expenditures per the Cash Journal did not match the total expenditures per the Appropriation Ledger.

**FINDING NUMBER 2006-003
(Continued)**

- Financial Statement amounts did not reflect the receipts, expenditures, or cash balances as reflected in the Cash Journal, Receipt Ledger or Appropriation Ledger.

The accompanying financial statements have been adjusted to correct these errors. The financial information presented to the Village Council is used to make financial decisions. In order for sound financial decisions to be made, all financial information must be accurate. In order to provide additional assurance financial information is accurate the Clerk should post all information to appropriate ledgers and journals timely. The Cash Journal should be reconciled to the Receipt Ledger and Appropriation Ledger monthly to ensure all information is included accurately. Cash should be reconciled to ensure the adjusted bank balance agrees with the Cash Journal balance.

Officials Response:

We received no response from officials.

**VILLAGE OF KETTLERSVILLE
SHELBY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2006 AND 2005**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2004-001	Ohio Rev. Code Section 5705.41(D) Failure to certify the availability of funds prior to entering into purchase commitments.	No	Repeated as Finding 2006-001



Mary Taylor, CPA
Auditor of State

VILLAGE OF KETTLERSVILLE

SHELBY 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
NOVEMBER 27, 2007**