



**VILLAGE OF DUNKIRK
HARDIN COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999-1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF DUNKIRK
HARDIN COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Dunkirk
Hardin County
P. O. Box 115
Dunkirk, Ohio 45836

To the Village Council:

We have audited the accompanying financial statements of the Village of Dunkirk, Hardin County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 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.

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.

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 as of December 31, 1999 and 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 September 7, 2000 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.

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

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro
Auditor of State

September 7, 2000

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**VILLAGE OF DUNKIRK
HARDIN 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>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Local Taxes	\$85,011		\$85,011
Intergovernmental Receipts	30,138	\$26,042	56,180
Charges for Services	18,961		18,961
Fines, Licenses, and Permits	2,096	100	2,196
Miscellaneous	20,297	2,134	22,431
	<u>156,503</u>	<u>28,276</u>	<u>184,779</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Security of Persons and Property	80,979	39	81,018
Public Health Services	4,200		4,200
Leisure Time Activities	19,815		19,815
Basic Utility Services	1,675		1,675
Transportation	12,336	29,778	42,114
General Government	31,684		31,684
	<u>150,689</u>	<u>29,817</u>	<u>180,506</u>
Total Cash Disbursements			
Total Cash Receipts Over/(Under) Cash Disbursements	<u>5,814</u>	<u>(1,541)</u>	<u>4,273</u>
Fund cash balances January 1	<u>153,508</u>	<u>60,444</u>	<u>213,952</u>
Fund cash balances, December 31	<u>\$159,322</u>	<u>\$58,903</u>	<u>\$218,225</u>

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

VILLAGE OF DUNKIRK
HARDIN COUNTY

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

	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	<u>\$136,544</u>
Operating Cash Disbursements:	
Personal Services	43,439
Contractual Services	33,698
Supplies and Materials	<u>56,477</u>
Total Operating Cash Disbursements	<u>133,614</u>
Operating Income	<u>2,930</u>
Non-Operating Cash Receipts:	
Miscellaneous	<u>2,814</u>
Non-Operating Cash Disbursements:	
Debt Service:	
Principal	16,690
Interest	9,432
Other Non-Operating Cash Disbursements	<u>1,387</u>
Total Non-Operating Cash Disbursements	<u>27,509</u>
Net Reciepts(Under) Disbursements	(21,765)
Fund cash balances, January 1	<u>193,689</u>
Fund cash balances, December 31	<u><u>\$171,924</u></u>

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

**VILLAGE OF DUNKIRK
HARDIN 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>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$82,048			\$82,048
Intergovernmental Receipts	41,142	\$33,226	\$20,623	94,991
Charges for Services	46,313			46,313
Fines, Licenses, and Permits	1,906			1,906
Miscellaneous	14,367	2,443		16,810
Total Cash Receipts	<u>185,776</u>	<u>35,669</u>	<u>20,623</u>	<u>242,068</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	54,028			54,028
Public Health Services	4,200			4,200
Leisure Time Activities	13,897			13,897
Basic Utility Services	360			360
Transportation	33,556	29,523		63,079
General Government	30,160			30,160
Capital Outlay			20,623	20,623
Total Cash Disbursements	<u>136,201</u>	<u>29,523</u>	<u>20,623</u>	<u>186,347</u>
Total Receipts Over Disbursements	<u>49,575</u>	<u>6,146</u>	<u>0</u>	<u>55,721</u>
Other Financing (Disbursements):				
Transfers-Out	<u>(10,325)</u>			<u>(10,325)</u>
Excess of Cash Receipts Over Cash Disbursements and Other Financing Disbursements	39,250	6,146	0	45,396
Fund cash balances January 1	<u>114,258</u>	<u>54,298</u>	<u>0</u>	<u>168,556</u>
Fund cash balances, December 31	<u>\$153,508</u>	<u>\$60,444</u>	<u>\$0</u>	<u>\$213,952</u>

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

**VILLAGE OF DUNKIRK
HARDIN COUNTY**

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

	Enterprise
Operating Cash Receipts:	
Charges for Services	\$124,847
Operating Cash Disbursements:	
Personal Services	36,629
Contractual Services	30,645
Supplies and Materials	45,665
Total Operating Cash Disbursements	112,939
Operating Income/(Loss)	11,908
Non-Operating Cash Receipts:	
Miscellaneous	2,601
Non-Operating Cash Disbursements:	
Debt Service:	
Principal	13,763
Interest	9,859
Other Non-Operating Cash Disbursements	1,679
Total Non-Operating Cash Disbursements	25,301
Excess of Receipts (Under) Disbursements Before Interfund Transfers	(10,792)
Transfers-In	20,632
Transfers-Out	(10,307)
Net Receipts (Under) Disbursements	(467)
Fund cash balances, January 1, 1998	194,156
Fund cash balances, December 31, 1998	\$193,689

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

**VILLAGE OF DUNKIRK
HARDIN 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 Dunkirk, Hardin 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

Certificates of deposit 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 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.

**VILLAGE OF DUNKIRK
HARDIN COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. 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 Capital Project Fund:

Ohio Public Works Commission - This fund was created and used to account for the proceeds from the Ohio Public Works Commission for the Dunkirk Waterline and Brine Tank Replacement Project.

4. 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:

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

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

Debt Service Fund - Received loan proceeds from the Ohio Water Development Authority to fund a utility plant expansion.

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

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

**VILLAGE OF DUNKIRK
HARDIN 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	\$ 190,149	\$ 207,641
Certificates of deposit	<u>200,000</u>	<u>200,000</u>
Total deposits	<u>390,149</u>	<u>407,641</u>

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Village.

3. BUDGETARY ACTIVITY

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

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 155,859	\$ 156,503	\$ 644
Special Revenue	27,200	28,276	1,076
Enterprise	<u>147,800</u>	<u>139,358</u>	<u>(8,442)</u>
Total	<u>\$ 330,859</u>	<u>\$ 324,137</u>	<u>\$ (6,722)</u>

**VILLAGE OF DUNKIRK
HARDIN COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 185,100	\$ 150,689	\$ 34,411
Special Revenue	41,500	29,817	11,683
Enterprise	201,250	161,123	40,127
Total	<u>\$ 427,850</u>	<u>\$ 341,629</u>	<u>\$ 86,221</u>

1998 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 115,054	\$ 185,776	\$ 70,722
Special Revenue	31,800	35,669	3,869
Capital Projects	0	20,623	20,623
Enterprise	122,000	148,080	26,080
Total	<u>\$ 268,854</u>	<u>\$ 390,148</u>	<u>\$ 121,294</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 170,125	\$ 146,526	\$ 23,599
Special Revenue	32,500	29,523	2,977
Capital Projects	0	20,623	(20,623)
Enterprise	145,260	148,547	(3,287)
Total	<u>\$ 347,885</u>	<u>\$ 345,219</u>	<u>\$ 2,666</u>

Expenditures exceeded appropriations, at the legal level of control, in the Capital Projects and the Enterprise Fund in 1998. This violates Ohio Rev. Code Section 5705.41(B).

The Village did not prior certify expenditures as required by Ohio Revised Code Section 5705.41(D).

Ohio Admin. Code Section 117-5-11(C) requires the use of purchase orders. The Village did not use purchase orders.

**VILLAGE OF DUNKIRK
HARDIN COUNTY**

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

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 #0213	\$ 116,972	2%
Ohio Water Development Authority Loan #0829	87,394	8%
Ohio Public Works Commission Loan	92,491	0%
Total	\$ 296,857	

The Ohio Water Development Authority (OWDA) loans relate to a water and sewer plant expansion project that was mandated by the Ohio Environmental Protection Agency. OWDA Loan #0213 was entered into on July 1, 1998 in the amount of \$201,234. The loan will be repaid in semi-annual installments of \$5,154 over 25 years with final maturity scheduled for January 1, 2013. OWDA loan #0829 was entered into on July 1, 1998 in the amount of \$119,507. The loan will be repaid in semi-annual installments of \$5,408 over 25 years with final maturity scheduled for January 1, 2013. The OWDA loans are collateralized by sewer receipts.

The Ohio Public Works Commission (OPWC) loan relates to waterline and brine tank replacement project. The OPWC has approved up to \$99,990 in an interest free loan for this project. The loan will be repaid in semiannual installments of \$2,500, over 20 years with final maturity scheduled for July 1, 2017. The loan is collateralized by water receipts.

**VILLAGE OF DUNKIRK
HARDIN COUNTY**

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

5. DEBT (Continued)

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

<u>Year ending December 31:</u>	<u>OWDA Loan</u>	<u>OPWC Loan</u>
2000	\$ 21,123	\$ 5,000
2001	21,123	5,000
2002	21,123	5,000
2003	21,123	5,000
2004	21,123	5,000
Subsequent	<u>168,969</u>	<u>67,490</u>
Total	<u>\$ 274,584</u>	<u>\$ 92,490</u>

6. RETIREMENT SYSTEMS

The Village's full-time employee belongs 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 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 to the full-time employee through a private carrier.



STATE OF OHIO
OFFICE OF THE AUDITOR

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

Village of Dunkirk
Hardin County
P. O. Box 115
Dunkirk, Ohio 45836

To the Village Council:

We have audited the accompanying financial statements of the Village of Dunkirk, Hardin County, Ohio (the Village), as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated September 7, 2000. 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 instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings as items 1999-30233-001, 1999-30233-002, and 1999-30233-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated September 7, 2000.

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 September 7, 2000.

This report is intended for the information and use of the management and Council and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

September 7, 2000

VILLAGE OF DUNKIRK
HARDIN 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 1999-30233-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41 (B) states that no subdivision or taxing unit is to expend money unless it has been appropriated. In 1998 the Village had expenditures greater than appropriations at the legal level of control for the following funds/accounts: Capital Projects Fund-Capital Outlay(\$20,623); Enterprise Water Fund-Transfers Out(\$5,154); Enterprise Sewer Fund-Loan Payment(\$2,500) and Transfers Out(\$5,154). Several other smaller exceptions to this requirement were also noted. The variance in the capital projects fund was caused by payments made by the Ohio Public Works Commission on-behalf of the Village. The Village should refer to Auditor of State Bulletin #2000-008 for the proper accounting and budgetary treatment of such funds.

Budgeted vs actual expenditures should be monitored by the Village to help assure compliance with this requirement.

FINDING NUMBER 1999-30233-002

Noncompliance Citation

Ohio Rev. Code Section 5705.41 (D) states that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

The following exceptions to this basic requirement are provided by statute:

Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, 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 taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Amounts of less than \$100 for counties, or less than \$1,000 for other political subdivisions, may be paid by the fiscal officer without such affirmation of the taxing authority 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 taxing authority.

None of the 1999 and 1998 transactions tested were certified by the Clerk prior to making orders for the expenditure of District funds. In addition, neither of the two exceptions above were utilized for these transactions. Procedures should be implemented to help assure compliance with this requirement.

**VILLAGE OF DUNKIRK
HARDIN OUNTY**

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

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

FINDING NUMBER 1999-30233-003

Noncompliance Citation

Ohio Adm. Code Section 117-5-11(C) states each expenditure or encumbrance charged against an appropriation account shall be posted and subtracted from the appropriated balance producing a declining unencumbered balance. This procedure should use as the source posting document, an executed purchase order.

Purchase orders were not used by the Village. To help assure that obligations are encumbered, and to provide a document for the Clerk/Treasurer to affix her certification as required by Ohio Rev. Code Section 5705.41(D), the Village should implement the use of purchase orders.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF DUNKIRK

HARDIN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 17, 2000**