



**VILLAGE OF HUNTSVILLE
LOGAN COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999



**JIM PETRO
AUDITOR OF STATE**

STATE OF OHIO

VILLAGE OF HUNTSVILLE
LOGAN COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2000	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balance – Nonexpendable Trust Fund – For the Year Ended December 31, 2000	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 1999	5
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balance – Nonexpendable Trust Fund – For the Year Ended December 31, 1999	6
Notes to the Financial Statements	7
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	13
Schedule of Findings	15
Schedule of Prior Audit Findings	17

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Huntsville
Logan County
P.O. Box 107
6740 Wishart Street
Huntsville, Ohio 43324

To the Village Council:

We have audited the accompanying financial statements of the Village of Huntsville, Logan County, (the Village) as of and for the years ended December 31, 2000 and 1999. 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 and reserves for encumbrances of the Village as of December 31, 2000 and 1999, 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 20, 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. 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 this audit.

This report is intended solely for the information and use of 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 20, 2001

**VILLAGE OF HUNTSVILLE
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<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	\$8,843	\$76,823			\$85,666
Intergovernmental Receipts	27,510	20,555			48,065
Charges for Services	10,500	23,328			33,828
Fines, Licenses, and Permits	255				255
Earnings on Investments	7,248	428			7,676
Miscellaneous	6,239	382			6,621
Total Cash Receipts	<u>60,595</u>	<u>121,516</u>			<u>182,111</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	32,363	8,716			41,079
Leisure Time Activities	726				726
Community Environment	614				614
Transportation	2,479	24,576			27,055
General Government	28,537	14,692			43,229
Debt Service			15,753		15,753
Capital Outlay	37,284	30,122		3,870	71,276
Total Disbursements	<u>102,003</u>	<u>78,106</u>	<u>15,753</u>	<u>3,870</u>	<u>199,732</u>
Total Receipts Over/(Under) Disbursements	<u>(41,408)</u>	<u>43,410</u>	<u>(15,753)</u>	<u>(3,870)</u>	<u>(17,621)</u>
Other Financing Receipts/(Disbursements):					
Transfers-In	76,884		15,753	3,870	96,507
Transfers-Out	(19,622)	(62,366)			(81,988)
Contingencies	(98)				(98)
Total Other Financing Receipts/(Disbursements)	<u>57,164</u>	<u>(62,366)</u>	<u>15,753</u>	<u>3,870</u>	<u>14,421</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	15,756	(18,956)	0	0	(3,200)
Fund Cash Balances January 1	<u>86,996</u>	<u>48,267</u>	<u>12</u>	<u>0</u>	<u>135,275</u>
Fund Cash Balances, December 31	<u>\$102,752</u>	<u>\$29,311</u>	<u>\$12</u>	<u>\$0</u>	<u>\$132,075</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$1,465</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,465</u>

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

VILLAGE OF HUNTSVILLE
LOGAN COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

Operating Cash Receipts:	
Interest	\$14,518
Operating Cash Disbursements	<u>0</u>
Excess of Receipts Over Disbursements Before Transfers	14,518
Transfers-Out	<u>(14,518)</u>
Net Receipts Over/(Under) Disbursements	0
Fund Cash Balance, January 1	<u>272,000</u>
Fund Cash Balance, December 31	<u><u>\$272,000</u></u>

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

**VILLAGE OF HUNTSVILLE
LOGAN 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	\$8,077	\$80,016			\$88,093
Intergovernmental Receipts	17,140	19,954		34,827	71,921
Charges for Services	10,500	12,894			23,394
Fines, Licenses, and Permits	140				140
Earnings on Investments	5,900	671			6,571
Miscellaneous	3,457	50			3,507
Total Cash Receipts	<u>45,214</u>	<u>113,585</u>		<u>34,827</u>	<u>193,626</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	24,015	7,484			31,499
Leisure Time Activities	420				420
Community Environment	1,845				1,845
Transportation	8,900	23,433			32,333
General Government	28,217	15,407			43,624
Debt Service			37,288		37,288
Capital Outlay	15,208	1,300		34,827	51,335
Total Disbursements	<u>78,605</u>	<u>47,624</u>	<u>37,288</u>	<u>34,827</u>	<u>198,344</u>
Total Receipts Over/(Under) Disbursements	<u>(33,391)</u>	<u>65,961</u>	<u>(37,288)</u>		<u>(4,718)</u>
Other Financing Receipts/(Disbursements):					
Transfers-In	81,145		37,300		118,445
Transfers-Out	(37,300)	(64,604)			(101,904)
Contingencies	(4,212)				(4,212)
Total Other Financing Receipts/(Disbursements)	<u>39,633</u>	<u>(64,604)</u>	<u>37,300</u>		<u>12,329</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	6,242	1,357	12	0	7,611
Fund Cash Balances January 1	<u>80,754</u>	<u>46,910</u>	<u>0</u>	<u>0</u>	<u>127,664</u>
Fund Cash Balances, December 31	<u>\$86,996</u>	<u>\$48,267</u>	<u>\$12</u>	<u>\$0</u>	<u>\$135,275</u>
Reserves for Encumbrances, December 31	<u>\$2,334</u>	<u>\$22,583</u>	<u>\$0</u>	<u>\$0</u>	<u>\$24,917</u>

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

VILLAGE OF HUNTSVILLE
LOGAN COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

Operating Cash Receipts:	
Interest	\$16,541
Operating Cash Disbursements	<u>0</u>
Excess of Receipts Over Disbursements Before Transfers	16,541
Transfers-Out	<u>(16,541)</u>
Net Receipts Over/(Under) Disbursements	0
Fund Cash Balance, January 1	<u>272,000</u>
Fund Cash Balance, December 31	<u><u>\$272,000</u></u>

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

**VILLAGE OF HUNTSVILLE
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Huntsville, Logan 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 street maintenance and park operations (leisure time activities), fire services, emergency services, and police services. The Village contracts with the Logan County Sheriff's department to provide security of persons and property.

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's checking account, savings account, and certificate 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 Funds:

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 HUNTSVILLE
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Tax Fund - This fund receives income tax receipts collected by the Village Income Tax Commissioner.

Ambulance Fund - This fund receives charges for services and assistance from the County to pay for the operation and maintenance of the Village EMS department.

3. Debt Service Fund

These funds are used to accumulate resources for the payment of bonds and note indebtedness. The Village had the following significant Debt Service Fund:

Note Retirement Fund - This fund is used for the payment of Village debt issues.

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 Fund:

Construction Fund - This fund is used to account for funds received on behalf of the Village for the reconstruction of state highways that run through the Village.

5. Fiduciary Funds (Trust Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Village to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. The Village had the following significant Fiduciary Fund:

Utilities Trust Fund - This fund was established when the Village sold its utilities. The interest earned is used for the general operations of the Village per Ordinance 330.

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. Unencumbered appropriations lapse at year end.

**VILLAGE OF HUNTSVILLE
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered 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. The Village did not encumber all commitments required by Ohio law.

A summary of 2000 and 1999 budgetary activity appears in Note 4.

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. RECLASSIFICATION OF FUNDS

At December 31, 1998, the ending cash balance of the Expendable Trust Fund was \$272,000. Per Village Ordinance 330, this fund should be classified as a Non Expendable Trust Fund since the principal can not be spent unless approved by a vote of the Village residents.

The effect of this change on the fund cash balances at December 31, 1998, as previously reported is as follows:

	Expendable Trust Fund	Nonexpendable Trust Fund
Fund Cash Balance, December 31, 1998, as Previously Reported	\$ 272,000	\$ 0
Adjustment	(272,000)	272,000
Restated Fund Cash Balance, January 1, 1999	\$ 0	\$ 272,000

**VILLAGE OF HUNTSVILLE
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

3. EQUITY IN POOLED CASH

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

	<u>2000</u>	<u>1999</u>
Demand deposits	\$ 7,140	\$ 9,650
Savings account	124,935	125,625
Certificate of deposit	<u>272,000</u>	<u>272,000</u>
Total deposits and investments	<u>\$ 404,075</u>	<u>\$ 407,275</u>

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

4. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2000 and 1999 was as follows:

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 132,500	\$ 137,479	\$ 4,979
Special Revenue	114,500	121,516	7,016
Debt Service	15,662	15,753	91
Capital Projects	5,500	3,870	(1,630)
Nonexpendable Trust	<u>14,280</u>	<u>14,518</u>	<u>238</u>
Total	<u>\$ 282,442</u>	<u>\$ 293,136</u>	<u>\$ 10,694</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 173,654	\$ 121,723	\$ 51,931
Special Revenue	162,767	141,937	20,830
Debt Service	15,753	15,753	0
Capital Projects	5,500	3,870	1,630
Nonexpendable Trust	<u>14,518</u>	<u>14,518</u>	<u>0</u>
Total	<u>\$ 372,192</u>	<u>\$ 297,801</u>	<u>\$ 74,391</u>

**VILLAGE OF HUNTSVILLE
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

4. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 119,669	\$ 126,359	\$ 6,690
Special Revenue	114,648	113,585	(1,063)
Debt Service	32,300	37,300	5,000
Capital Projects	55,000	34,827	(20,183)
Nonexpendable Trust	17,000	16,541	(459)
Total	<u>\$ 338,617</u>	<u>\$ 328,612</u>	<u>\$ 11,005</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 145,902	\$ 122,451	\$ 23,451
Special Revenue	154,059	134,811	19,248
Debt Service	42,300	37,288	5,012
Capital Projects	55,000	34,827	20,173
Nonexpendable Trust	17,000	16,541	459
Total	<u>\$ 414,261</u>	<u>\$ 345,918</u>	<u>\$ 68,343</u>

During 1999, the Village's Debt Service Fund had appropriations that exceeded estimated resources which violates Ohio Rev. Code Section 5705.39.

In addition, the Village did not prior certify all expenditures as required by Ohio Rev. Code Section 5705.41(D).

5. 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.

**VILLAGE OF HUNTSVILLE
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(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. For 2000 and 1999, members of PERS contributed 8.5% of their gross wages. The Village contributed an amount equal to 13.55% of participants' gross salaries during the period of January 1, 1999 through June 30, 2000. During the period of July 1, 2000 through December 31, 2000, there was a temporary reduction which reduce the employer rate of 8.13%. The Village has paid all contributions required through December 31, 2000.

Several members of the Village Council have elected to contribute to social security instead of PERS. The Village's liability is 6.2 percent of wages paid.

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Public Officials Liability
- Vehicle Liability



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

Village of Huntsville
Logan County
P.O. Box 107
6740 Wishart Street
Huntsville, Ohio 43324

To the Village Council:

We have audited the accompanying financial statements of the Village of Huntsville, Logan County, (the Village), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 20, 2001. 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 2000-30246-01 and 2000-30246-02. We also noted a certain immaterial instance of noncompliance that we have reported to management of the Village in a separate letter dated April 20, 2001.

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 April 20, 2001.

Village of Huntsville
Logan 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 20, 2001

VILLAGE OF HUNTSVILLE
LOGAN COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999

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

Finding Number	2000-30246-001
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Noncompliance Citation

Ohio Rev. Code Section 5705.41 (D) states that no order or contract involving the expenditure of money is 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 less than \$1,000 for villages may be paid by the fiscal officer without such certificate 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.

Forty-eight percent of the transactions tested were not certified by the Clerk prior to making orders for the expenditure of Village funds. In addition, neither of the two exceptions above were utilized for these transactions. Procedures should be implemented not only to help assure compliance with this requirement, but to help prevent the unauthorized obligation of Village funds.

**VILLAGE OF HUNTSVILLE
LOGAN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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Finding Number	2000-30246-02
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Noncompliance Citation

Ohio Rev. Code Section 5705.39 requires that the total appropriation from each fund should not exceed the total estimated resources. During 1999, the Village's Debt Service Fund had appropriations of \$42,300 and estimated resources of only \$32,312.

The Village should implement procedures to help ensure compliance and to help prevent potential negative fund balances.

VILLAGE OF HUNTSVILLE
LOGAN COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2000 AND 1999

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No <u>Longer Valid</u> ; <i>Explain:</i>
1998-30246-001	ORC Section 5705.41(D) for not properly certifying all expenditures	No	Not corrected during the audit period. Citation will be repeated.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF HUNTSVILLE

LOGAN 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
MAY 10, 2001**