



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



VILLAGE OF WILSON  
MONROE COUNTY

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Village of Wilson  
Monroe County  
52433 East Drive  
Beallsville, Ohio 43716

To the Village Council:

We have audited the accompanying financial statements of the Village of Wilson, Monroe County, Ohio (the Village), as of and for the years ended December 31, 2001 and 2000. 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 Wilson, Monroe County, as of December 31, 2001 and 2000, 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 March 29, 2002 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 management, the 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". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

March 29, 2002

**VILLAGE OF WILSON  
MONROE 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**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$1,693	\$5,526	\$7,219
Intergovernmental Receipts	6,909	4,008	10,917
Earnings on Investment	543	184	727
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	9,145	9,718	18,863
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	1,885		1,885
Basic Utility Services		1,016	1,016
Transportation		1,998	1,998
General Government	7,709	174	7,883
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	9,594	3,188	12,782
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(449)	6,530	6,081
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	19,740	16,045	35,785
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$19,291</u></b>	<b><u>\$22,575</u></b>	<b><u>\$41,866</u></b>

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

**VILLAGE OF WILSON  
MONROE COUNTY**

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

	<b>Proprietary Fund Types</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charge for Services	\$9,423
Total Operating Cash Receipts	9,423
<b>Operating Cash Disbursements:</b>	
Personal Services	4,481
Contractual Services	500
Supplies and Materials	1,323
Total Operating Cash Disbursements	6,304
Operating Income/(Loss)	3,119
<b>Non-Operating Cash Receipts:</b>	
Other Non-Operating Cash Receipts	38
Total Non-Operating Cash Receipts	38
<b>Non-Operating Cash Disbursements:</b>	
Debt Service	3,030
Total Non-Operating Cash Disbursements	3,030
Net Receipts Over/(Under) Disbursements	127
Fund Cash Balances, January 1	2,704
<b>Fund Cash Balances, December 31</b>	<b>\$2,831</b>

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



**VILLAGE OF WILSON  
MONROE 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>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$1,587	\$2,340	\$3,927
Intergovernmental Receipts	10,728	3,411	14,139
Earnings on Investments	905		905
Miscellaneous	307		307
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	13,527	5,751	19,278
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	1,685		1,685
Public Health Services	261		261
Transportation		14,387	14,387
General Government	8,226	79	8,305
Debt Service:			
Principal Payments			0
Interest Payments			0
Financing and Other Debt-Service Related			0
Capital Outlay			0
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	10,172	14,466	24,638
Total Cash Receipts Over/(Under) Cash Disbursements	3,355	(8,715)	(5,360)
Fund Cash Balances January 1	16,385	24,760	41,145
<b>Fund Cash Balances, December 31</b>	<b><u>19,740</u></b>	<b><u>16,045</u></b>	<b><u>35,785</u></b>

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

**VILLAGE OF WILSON  
MONROE COUNTY**

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

	<b>Proprietary Fund Types</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charge for Services	\$8,935
Total Operating Cash Receipts	8,935
<b>Operating Cash Disbursements:</b>	
Personal Services	400
Contractual Services	4,035
Supplies and Materials	1,650
Total Operating Cash Disbursements	6,085
Operating Income/(Loss)	2,850
<b>Non-Operating Cash Disbursements:</b>	
Debt Service	2,965
Total Non-Operating Cash Disbursements	2,965
Net Receipts Over/(Under) Disbursements	(115)
Fund Cash Balances, January 1	2,819
<b>Fund Cash Balances, December 31</b>	<b>\$2,704</b>

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

**VILLAGE OF WILSON  
MONROE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Wilson, Monroe 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 sewer utilities. The Village contracts with Beallsville Volunteer Fire Department to provide fire protection 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 Funds:

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

*FEMA Fund* - This fund receives grant funds from the Federal Emergency Management Agency for repair projects needed due to natural disasters.

VILLAGE OF WILSON  
MONROE COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

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 Funds:

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

*Sewer Debt Reserve* - This fund receives charges for services to maintain adequate money to make required debt payments. The Village has been making debt payments out of this fund.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The Village did not encumber all commitments required by Ohio law.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

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.

**VILLAGE OF WILSON  
MONROE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**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 and investments at December 31 was as follows:

	2001	2000
Demand deposits	\$ 33,687	\$ 27,931
Certificates of deposit	11,010	10,558
Total deposits	\$44,697	\$38,489

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$4,746	\$9,145	\$4,399
Special Revenue	9,138	9,718	580
Enterprise	10,600	9,461	(1,139)
Total	\$24,484	\$28,324	\$3,840

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$13,050	\$9,594	\$3,456
Special Revenue	8,714	3,187	5,527
Enterprise	12,750	9,334	3,416
Total	\$34,514	\$22,115	\$12,399

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$10,676	\$13,527	\$2,851
Special Revenue	6,256	5,751	(505)
Enterprise	19,500	8,935	(10,565)
Total	\$36,432	\$28,213	(\$8,219)

**VILLAGE OF WILSON  
MONROE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$15,150	\$10,172	\$4,978
Special Revenue	12,200	14,466	(2,266)
Enterprise	12,900	9,050	3,850
Total	\$40,250	\$33,688	\$6,562

Contrary to Ohio Rev. Code Section 5705.41(B), budgetary expenditures exceeded appropriation authority in the FEMA Fund by \$14,446 and in the Street Construction, Maintenance and Repair Fund by \$1,253 for the year ended December 31, 2000. Contrary to Ohio Rev. Code Section 5705.41(D), expenditures were made without prior certification.

**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.

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.

**6. DEBT**

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
Mortgage Revenue Bonds	\$43,800	5%
Total	\$43,800	

In November 1988 the Village issued Sanitary Sewer System Mortgage Revenue Bonds. The bonds are collateralized by sewer receipts.

As required by the mortgage revenue bond covenant, the Village has established and funded a sewer debt reserve fund, included as an enterprise fund. The balance in the fund at December 31, 2001 is \$1,167.

**VILLAGE OF WILSON  
MONROE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**6. DEBT (Continued)**

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

Year ending December 31:	Sewer Revenue Bonds
2002	\$2,990
2003	2,950
2004	3,010
2005	3,065
2006	3,015
2007-2011	14,895
2012-2016	14,945
2017-2021	14,950
2022-2026	15,000
2027-2028	5,915
Total	\$80,735

**7. RETIREMENT SYSTEMS**

The Village's elected officials and 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 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries for January 1, 2000 through June 30, 2000 and for 2001. For the period July 1, 2000 through December 31, 2000 PERS temporarily reduced the employer's contribution rate to 8.13% of participants gross salaries. The Village has paid all contributions required through December 31, 2001.

**8. RISK MANAGEMENT**

The Village has obtained insurance for the following risks:

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

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.

**VILLAGE OF WILSON  
MONROE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 21, 2001 AND 2000  
(Continued)**

**8. RISK MANAGEMENT (Continued)**

Casualty Insurance

PEP retains casualty risks up to \$250,000 per claim. 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-claim limit of \$2,000,000.

Property Insurance

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.

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, 2001 and 2000 (the latest information available):

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$17,112,129
Liabilities	<u>9,379,003</u>	<u>7,715,035</u>
Retained earnings	<u>\$14,324,773</u>	<u>\$9,397,094</u>
 <u>Property Coverage</u>	 <u>2001</u>	 <u>2000</u>
Assets	\$5,011,131	\$1,575,614
Liabilities	<u>647,667</u>	<u>281,561</u>
Retained earnings	<u>\$4,363,464</u>	<u>\$1,294,053</u>





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

Village of Wilson  
Monroe County  
52433 East Drive  
Beallsville, Ohio 43716

To the Village Council:

We have audited the accompanying financial statements of the Village of Wilson, Monroe County, Ohio (the Village), as of and for the years ended December 31, 2001 and 2000 and have issued our report thereon dated March 29, 2002. 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 2001-31056-001 and 2001-31056-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated March 29, 2002.

**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 a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Village in a separate letter dated March 29, 2002.

This report is intended solely 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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

**Jim Petro**  
Auditor of State

March 29, 2002

VILLAGE OF WILSON  
MONROE COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000

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

FINDING NUMBER 2001-31056-001

**Noncompliance Citation**

Ohio Rev. Code § 5705.41(D) states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same 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. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon. This section also provides two "exceptions" to the above requirements:

- A. Then and Now Certificate - This exception provides that, if the fiscal officer can certify that both at the time 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 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.
- B. Amounts of less than \$1000 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.

During our testing, we noted 50% of the expenditures tested in 2000 and 17% of the expenditures tested in 2001 were not certified by the Clerk until after the liability had been incurred. The commitments greater than \$1,000 were not subsequently approved by Village Council within the aforementioned 30 day time period.

We recommend the Village utilize purchase orders to document the Clerk's certification of the availability of appropriated funds for proposed purchases before the liability is incurred. In cases where this not practicable, the use of a "Then and Now" certificate should be considered.

VILLAGE OF WILSON  
MONROE COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000  
(Continued)

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

FINDING NUMBER 2001-31056-002

**Noncompliance Citation**

Ohio Rev. Code § 5705.41 (B) requires no subdivision or taxing authority to expend money unless it has been appropriated.

The following funds' accounts had expenditures in excess of appropriations at the legal level of control for the year ended December 31, 2000 in the below stated amounts:

<u>Street Construction, Maintenance and Repair Fund</u>	
Transportation	\$1,253
<u>FEMA Fund</u>	
Capital Outlay	\$14,466

We recommend the Clerk modify appropriations with the Village Council and County Budget Commission whenever expenditures exceed appropriations.

**VILLAGE OF WILSON  
MONROE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2001 AND 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
1999-31056-001	Ohio Revised Code Section 5705.36 states in part that an increased amended certificate of estimated must be obtained from the budget commission if the legislative authority intends to appropriate and expend revenue in excess of the original amendment of estimated resources. The Village received FEMA funds in 1999 and 1998 and did not obtain an amended certificate of estimated resources nor did they appropriate FEMA expenditures.	Yes	
1999-31056-002	Ohio Rev. Code Section 5705.41 (B) requires no subdivision or taxing authority to expend money unless it has been appropriated. In 1999 and 1998, the FEMA Fund and the Sewer Reserve Fund, respectively, had expenditures exceeding appropriations.	No	Not corrected; Repeated in GAGAS letter as finding 2001-31056-002.





**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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**VILLAGE OF WILSON**

**MONROE 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 30, 2002**