



**Auditor of State
Betty Montgomery**

VILLAGE OF WEST LEIPSIC
PUTNAM COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Village of West Leipsic
Putnam County
114 Main Street
West Leipsic, Ohio 45856-1050

To the Village Council:

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

We conducted our audits 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 audits 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 audits provide 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, 2002 and 2001, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2003 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

Village of West Leipsic
Putnam County
Independent Accountants' Report
Page 2

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

Betty Montgomery
Auditor of State

June 27, 2003

**VILLAGE OF WEST LEIPSIC
PUTNAM COUNTY**

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

	<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	\$2,973	\$5,897			\$8,870
Intergovernmental Receipts	46,141	7,324		\$13,500	66,965
Earnings on Investments	14,635	3,107			17,742
Miscellaneous	872				872
	<u>64,621</u>	<u>16,328</u>		<u>13,500</u>	<u>94,449</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	293	5,617			5,910
Public Health Services	32				32
Leisure Time Activities	5,084				5,084
Basic Utility Services	2,875				2,875
Transportation	4,964	5,672			10,636
General Government	33,812				33,812
Debt Service:					
Principal Payments			\$5,256		5,256
Interest Payments				922	922
Capital Outlay				144,493	144,493
	<u>47,060</u>	<u>11,289</u>	<u>5,256</u>	<u>145,415</u>	<u>209,020</u>
Total Receipts Over/(Under) Disbursements	<u>17,561</u>	<u>5,039</u>	<u>(5,256)</u>	<u>(131,915)</u>	<u>(114,571)</u>
Other Financing Receipts and (Disbursements):					
Loan Proceeds				90,699	90,699
Sale of Fixed Asset	20,350				20,350
Transfers-In			25,000	36,643	61,643
Transfers-Out	(61,643)				(61,643)
	<u>(41,293)</u>		<u>25,000</u>	<u>127,342</u>	<u>111,049</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(23,732)	5,039	19,744	(4,573)	(3,522)
Fund Cash Balances, January 1	296,058	31,085	17,832	19,335	364,310
Fund Cash Balances, December 31	<u>\$272,326</u>	<u>\$36,124</u>	<u>\$37,576</u>	<u>\$14,762</u>	<u>\$360,788</u>
Reserves for Encumbrances, December 31	<u>\$15,644</u>	<u>\$3,122</u>		<u>\$13,143</u>	<u>\$31,909</u>

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

VILLAGE OF WEST LEIPSIC
PUTNAM COUNTY

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

	<u>Proprietary Fund Type</u>
	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	<u>\$3,515</u>
Total Operating Cash Receipts	<u>3,515</u>
Operating Cash Disbursements:	
Contractual Services	<u>119</u>
Total Operating Cash Disbursements	<u>119</u>
Operating Income	3,396
Cash Balances, January 1	<u> </u>
Cash Balances, December 31	<u>\$3,396</u>
Reserve for Encumbrances, December 31	<u> </u>

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

**VILLAGE OF WEST LEIPSIC
PUTNAM 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>				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	\$2,934	\$5,165			\$8,099
Intergovernmental Receipts	43,016	7,274			50,290
Earnings on Investments	16,335	7,503			23,838
Miscellaneous	954				954
	<u>63,239</u>	<u>19,942</u>			<u>83,181</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	14,974	7,854			22,828
Public Health Services	31				31
Basic Utility Services	3,258				3,258
Transportation	5,206	91			5,297
General Government	27,973				27,973
Debt Service:					
Principal Payments			\$2,756		2,756
Capital Outlay	37,000			\$5,836	42,836
	<u>88,442</u>	<u>7,945</u>	<u>2,756</u>	<u>5,836</u>	<u>104,979</u>
Total Cash Disbursements					
Total Receipts Over/(Under) Disbursements	<u>(25,203)</u>	<u>11,997</u>	<u>(2,756)</u>	<u>(5,836)</u>	<u>(21,798)</u>
Other Financing Receipts and (Disbursements):					
Loan Proceeds				10,000	10,000
Transfers-In		2,000			2,000
Transfers-Out	(2,000)				(2,000)
	<u>(2,000)</u>	<u>2,000</u>		<u>10,000</u>	<u>10,000</u>
Total Other Financing Receipts/(Disbursements)					
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(27,203)	13,997	(2,756)	4,164	(11,798)
Fund Cash Balances, January 1	323,261	17,088	20,588	15,171	376,108
Fund Cash Balances, December 31	<u>\$296,058</u>	<u>\$31,085</u>	<u>\$17,832</u>	<u>\$19,335</u>	<u>\$364,310</u>
Reserves for Encumbrances, December 31					

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

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**VILLAGE OF WEST LEIPSIC
PUTNAM COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of West Leipsic, Putnam 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 road maintenance and repair. The Village contracts with the Village of Leipsic to provide fire protection and EMS services. The Village of Leipsic also provides water services to the residents of the Village.

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

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

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:

**VILLAGE OF WEST LEIPSIC
PUTNAM COUNTY**

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

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

Fire Fund - This fund receives property tax receipts to provide fire protection services to the Village.

Street Lighting Assessment Fund – This fund receives property tax receipts to maintain the Village street lights.

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:

Debt Service Fund – This fund was used to accumulate resources for the payment of debt issues with the Ohio Water Development Authority and the Ohio Public Works Commission.

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:

Sanitary Sewer Construction Fund - This fund received proceeds of interim financing for construction of a waste water utility system.

5. Enterprise Fund

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

Sewer Improvement Fund - This fund receives charges for services from residents to finance the installation and operation of a waste water utility system.

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 WEST LEIPSIC
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(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 forward and need not be reappropriated in the subsequent year. The Village did not encumber all commitments required by Ohio law. The budgetary presentations have been adjusted to include material items that should have been encumbered.

A summary of 2002 and 2001 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.

2. EQUITY IN POOLED CASH

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

	2002	2001
Demand deposits	\$32,198	\$28,924
Savings Account	52,750	
Certificates of deposit	279,236	335,386
Total deposits	\$364,184	\$364,310

Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool.

At December 31, 2001, \$9,292 of deposits were not insured or collateralized, contrary to Ohio law.

3. BUDGETARY ACTIVITY

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

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$57,528	\$84,971	\$27,443
Special Revenue	16,333	16,328	(5)
Debt Service		25,000	25,000
Capital Projects	383,700	140,842	(242,858)
Enterprise		3,515	3,515
Total	\$457,561	\$270,656	(\$186,905)

**VILLAGE OF WEST LEIPSIC
PUTNAM COUNTY**

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

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$293,975	\$124,347	\$169,628
Special Revenue	37,807	14,411	23,396
Debt Service	17,831	5,256	12,575
Capital Projects	403,035	158,558	244,477
Enterprise		119	(119)
Total	<u>\$752,648</u>	<u>\$302,691</u>	<u>\$449,957</u>

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$89,632	\$63,239	(\$26,393)
Special Revenue	15,271	21,942	6,671
Capital Projects		10,000	10,000
Total	<u>\$104,903</u>	<u>\$95,181</u>	<u>(\$9,722)</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$212,870	\$90,442	\$122,428
Special Revenue	19,090	7,945	11,145
Debt Service	20,587	2,756	17,831
Capital Projects	15,171	5,836	9,335
Total	<u>\$267,718</u>	<u>\$106,979</u>	<u>\$160,739</u>

The Village had purchase commitments totaling \$15,644 in the General fund, \$3,122 in the Special Revenue funds, and \$13,143 in the Capital Project funds that were not certified as of December 31, 2002 and as a result will be inappropriately charged against 2003 appropriations.

Expenditures exceeded appropriations in the following funds at year end:

Fund	Amount Appropriated	Amount Expended	Variance
December 31, 2002			
Debt Service Fund		\$2,500	(\$2,500)
Sidewalk and Curb Fund		20,143	(20,143)
Sewer Fund		119	(119)
December 31, 2001			
Street Lighting Fund	\$2,483	4,508	(2,025)
Fire Fund	3,334	3,346	(12)

**VILLAGE OF WEST LEIPSIC
PUTNAM COUNTY**

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

4. PROPERTY TAX

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

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, 2002 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Development Authority Loans	\$28,500	0%
Ohio Public Works Commission Loans	9,075	0%
Promissory Note	85,699	5.125%
Total	<u>\$123,274</u>	

The Ohio Public Works Commission Loan was to fund the cost of the waterline replacement. This interest free loan is for 20 years, with the final payment due in 2015.

The Ohio Water Development Authority (OWDA) loans relates to sewer planning. The loans were paid in full in February of 2003.

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

<u>Year ending December 31:</u>	<u>OWDA Loans</u>	<u>Ohio Public Works Commission Loans</u>
2003		\$378
2004	\$4,500	756
2005	4,500	756
2006	4,500	756
2007	2,500	756
2008-2012	12,500	3,782
2013-2017		1,891
Total	<u>\$28,500</u>	<u>\$9,075</u>

**VILLAGE OF WEST LEIPSIC
PUTNAM COUNTY**

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

The promissory note represents amounts drawn as of December 31, 2002 on a loan used to provide interim financing for a waste water system construction project. The Village has been approved for interim financing totaling \$373,700. Until completion of the project the Village is responsible for periodic interest payments. At completion of the project the loan will be converted to permanent financing and an amortization of the required payments will be provided to the Village.

6. RETIREMENT SYSTEMS

Village officials and employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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 2002 and 2001, OPERS members contributed 8.5 percent of their wages. The Village contributed an amount equal to 13.55 percent of participants' gross salaries for 2002 and 2001. The Village has paid all contributions required through December 31, 2002. The Village has paid all contributions required through December 31, 2002.

7. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability.
- Vehicles.
- Errors and omissions.
- Inland marine

8. SUBSEQUENT EVENTS

In January, 2003 the Village approved \$949,964 in contractual commitments for the construction of a waste water treatment system for the Village. The contracts are being financed through various grants and loans that have been approved for the Village.



**Auditor of State
Betty Montgomery**

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

Village of West Leipsic
Putnam County
114 Main Street
West Leipsic, Ohio 45856-1050

To the Village Council:

We have audited the accompanying financial statements of the Village of West Leipsic, Putnam County, (the Village) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated June 27, 2003. We conducted our audits 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 audits and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings as items 2002-001 and 2002-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 27, 2003.

Internal Control over Financial Reporting

In planning and performing our audits, 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 June 27, 2003.

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

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

Betty Montgomery
Auditor of State

June 27, 2003

**VILLAGE OF WEST LEIPSIC
PUTNAM COUNTY**

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

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

FINDING NUMBER 2002-001

Noncompliance Citation

Ohio Revised Code § 5705.41(D) states no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment 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 encumbrance. Further, contracts and orders for expenditures lacking prior certifications are to be considered null and void.

This section also provides two exceptions to the above requirements:

- A. Then and Now Certificate - if no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, at the time of the contract or purchase order, and at the time of the certificate, appropriated and free of any previous encumbrance, Council may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.

- B. If the amount involved is less than \$1,000 (\$3,000 effective April 2003), the fiscal officer may authorize it to be paid without the affirmation of Council, if such expenditure is otherwise valid.

The Village had purchase commitments totaling \$15,644 in the General fund, \$3,122 in the Special Revenue funds, and \$13,143 in the Capital Project funds that were not certified as of December 31, 2002. The accompanying financial statements have been adjusted to reflect these amounts as reserves for encumbrances, in the respective fund types, at year end.

Certification is not only required by Ohio law but is a key control in the disbursement process to help assure that purchase commitments receive prior approval and to help reduce the possibility of Village funds being over expended or exceeding budgetary spending limitations as set by the Village Council. To improve controls over disbursements, we recommend all Village disbursements receive prior certification of the Clerk/Treasurer, all amounts outstanding at year end be encumbered in the current year and Council periodically review the expenditures made to ensure they are certified by the Clerk/Treasurer and recorded against appropriations.

FINDING NUMBER 2002-002

Noncompliance Citation

Ohio Revised Code § 5705.41 (B) states that no subdivision shall make any expenditure of money unless it has been lawfully appropriated as provided in such chapter.

Village of West Leipsic
 Putnam County
 Schedule of Findings
 Page 2

Expenditures exceeded appropriations in the following funds at year end:

<u>Fund</u>	<u>Amount Appropriated</u>	<u>Amount Expended</u>	<u>Variance</u>
December 31, 2002			
Debt Service Fund		\$2,500	(\$2,500)
Sidewalk and Curb Fund		20,143	(20,143)
Sewer Fund		119	(119)
December 31, 2001			
Street Lighting Fund	\$2,483	4,508	(2,025)
Fire Fund	3,334	3,346	(12)

The Clerk/Treasurer should not issue purchase orders for expenditures that would exceed appropriations. The Clerk/Treasurer should inform the Council of the insufficiency of appropriations, and whether current resources permit an increase to appropriations. The Council should determine if they wish to increase appropriations and if needed, obtain an amended certificate of estimated resources



**Auditor of State
Betty Montgomery**

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VILLAGE OF WEST LEIPSIC

PUTNAM 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
JULY 29, 2003**