



**Auditor of State
Betty Montgomery**

VILLAGE OF HARTFORD
LICKING COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Village of Hartford
Licking County
51 S. High Street, P.O. Box 154
Croton, Ohio 43013

To the Village Council:

We have audited the accompanying financial statements of the Village of Hartford, Licking County, Ohio, (the Village) as of and for the years ended December 31, 2003, and December 31, 2002. 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 fund cash balances of the Village as of December 31, 2003, and December 31, 2002, and its 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 11, 2004, 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.

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Village of Hartford
Licking County
Independent Accountants' Report
Page 2

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

Betty Montgomery
Auditor of State

June 11, 2004

**VILLAGE OF HARTFORD
LICKING COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003**

| | <u>Governmental Fund Types</u> | | Totals (Memorandum Only) |
|---|--------------------------------|----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | |
| Cash Receipts: | | | |
| Property Tax and Other Local Taxes | \$11,501 | \$0 | \$11,501 |
| Intergovernmental Receipts | 33,911 | 11,503 | 45,414 |
| Fines, Licenses, and Permits | 5,766 | 0 | 5,766 |
| Earnings on Investments | 577 | 511 | 1,088 |
| Miscellaneous | 904 | 0 | 904 |
| | <hr/> | <hr/> | <hr/> |
| Total Cash Receipts | 52,659 | 12,014 | 64,673 |
| | <hr/> | <hr/> | <hr/> |
| Cash Disbursements: | | | |
| Current: | | | |
| Security of Persons and Property | 34,445 | 0 | 34,445 |
| Public Health Services | 678 | 0 | 678 |
| Leisure Time Activities | 1,464 | 0 | 1,464 |
| Transportation | 0 | 10,602 | 10,602 |
| General Government | 36,569 | 0 | 36,569 |
| | <hr/> | <hr/> | <hr/> |
| Total Cash Disbursements | 73,156 | 10,602 | 83,758 |
| | <hr/> | <hr/> | <hr/> |
| Total Receipts Over/(Under) Disbursements | (20,497) | 1,412 | (19,085) |
| | <hr/> | <hr/> | <hr/> |
| Fund Cash Balances, January 1 | 79,926 | 51,816 | 131,742 |
| | <hr/> | <hr/> | <hr/> |
| Fund Cash Balances, December 31 | <u>\$59,429</u> | <u>\$53,228</u> | <u>\$112,657</u> |

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

**VILLAGE OF HARTFORD
LICKING COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE AND AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

| | <u>Proprietary Fund Type</u> | <u>Fiduciary Fund Type</u> | <u>Totals (Memorandum Only)</u> |
|--|----------------------------------|--------------------------------|---|
| | <u>Enterprise</u> | <u>Agency</u> | |
| Operating Cash Receipts: | | | |
| Assessment Fees | \$42,180 | \$0 | \$42,180 |
| Operating Cash Disbursements: | | | |
| Personal Services | 4,456 | 0 | 4,456 |
| Operating Income | 37,724 | 0 | 37,724 |
| Non-Operating Cash Receipts: | | | |
| Fees and Fines Collected | 0 | 6,638 | 6,638 |
| Interest | 177 | 0 | 177 |
| Total Non-Operating Cash Receipts | 177 | 6,638 | 6,815 |
| Non-Operating Cash Disbursements: | | | |
| Fees and Fines Distributed | 0 | 6,598 | 6,598 |
| Excess of Receipts Over Disbursements | 37,901 | 40 | 37,941 |
| Fund Cash Balances, January 1 | 16,120 | 916 | 17,036 |
| Fund Cash Balances, December 31 | <u>\$54,021</u> | <u>\$956</u> | <u>\$54,977</u> |

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

**VILLAGE OF HARTFORD
LICKING COUNTY**

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

| | <u>Governmental Fund Types</u> | | Totals (Memorandum Only) |
|--|--------------------------------|----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | |
| Cash Receipts: | | | |
| Property Tax and Other Local Taxes | \$10,044 | \$0 | \$10,044 |
| Intergovernmental Receipts | 54,248 | 9,646 | 63,894 |
| Fines, Licenses, and Permits | 10,305 | 0 | 10,305 |
| Earnings on Investments | 921 | 817 | 1,738 |
| | <hr/> | <hr/> | <hr/> |
| Total Cash Receipts | 75,518 | 10,463 | 85,981 |
| Cash Disbursements: | | | |
| Current: | | | |
| Security of Persons and Property | 32,916 | 0 | 32,916 |
| Public Health Services | 610 | 0 | 610 |
| Leisure Time Activities | 1,306 | 0 | 1,306 |
| Transportation | 0 | 10,295 | 10,295 |
| General Government | 26,566 | 0 | 26,566 |
| | <hr/> | <hr/> | <hr/> |
| Total Cash Disbursements | 61,398 | 10,295 | 71,693 |
| Total Receipts Over Disbursements | 14,120 | 168 | 14,288 |
| Other Financing Receipts and (Disbursements): | | | |
| Sale of Fixed Assets | 2,013 | 0 | 2,013 |
| Transfers-Out | (197) | 0 | (197) |
| | <hr/> | <hr/> | <hr/> |
| Total Other Financing Receipts/(Disbursements) | 1,816 | 0 | 1,816 |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | 15,936 | 168 | 16,104 |
| Fund Cash Balances, January 1 | 63,990 | 51,648 | 115,638 |
| | <hr/> | <hr/> | <hr/> |
| Fund Cash Balances, December 31 | <u>\$79,926</u> | <u>\$51,816</u> | <u>\$131,742</u> |

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

**VILLAGE OF HARTFORD
LICKING COUNTY**

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

| | <u>Proprietary Fund Type</u> | <u>Fiduciary Fund Type</u> | <u>Totals (Memorandum Only)</u> |
|---|----------------------------------|--------------------------------|---|
| | <u>Enterprise</u> | <u>Agency</u> | |
| Operating Cash Receipts: | | | |
| Assessment Fees | \$17,820 | \$0 | \$17,820 |
| Operating Cash Disbursements: | | | |
| Personal Services | 1,724 | 0 | 1,724 |
| Supplies and Materials | 197 | 0 | 197 |
| Total Operating Cash Disbursements | 1,921 | 0 | 1,921 |
| Operating Income | 15,899 | 0 | 15,899 |
| Non-Operating Cash Receipts: | | | |
| Fees and Fines Collected | 0 | 10,660 | 10,660 |
| Interest | 24 | 0 | 24 |
| Total Non-Operating Cash Receipts | 24 | 10,660 | 10,684 |
| Non-Operating Cash Disbursements: | | | |
| Fees and Fines Distributed | 0 | 10,780 | 10,780 |
| Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers | 15,923 | (120) | 15,803 |
| Transfers-In | 197 | 0 | 197 |
| Net Receipts Over/(Under) Disbursements | 16,120 | (120) | 16,000 |
| Fund Cash Balances, January 1 | 0 | 1,036 | 1,036 |
| Fund Cash Balances, December 31 | <u>\$16,120</u> | <u>\$916</u> | <u>\$17,036</u> |

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

**VILLAGE OF HARTFORD
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Hartford, Licking County, Ohio, (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 park operations 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

Investments are included in fund cash balances. 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.

STAR Ohio is recorded at share values reported by the State Treasurer.

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

This fund is 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 HARTFORD
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Enterprise Fund

This fund accounts 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 Fund - This fund receives assessment fees from residents to cover the cost of providing this utility in the future. The fund was started by Council Resolution in 2002.

4. Fiduciary Fund (Agency Fund)

A Fund for which the Village is acting in an agency capacity is classified as an agency fund. The Village had the following significant Agency Fund:

Mayor's Court Fund - This fund receives monies from collections on fines imposed from tickets issued by the Village's police protection force. Funds are collected in part on behalf of the State of Ohio.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund 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.

A summary of 2003 and 2002 budgetary activity appears in Note 3.

**VILLAGE OF HARTFORD
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(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.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Village maintains a cash and investment 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:

| | 2003 | 2002 |
|--------------------------------|-----------|-----------|
| Demand deposits | \$68,679 | \$50,912 |
| STAR Ohio | 98,955 | 97,866 |
| Total deposits and investments | \$167,634 | \$148,778 |

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

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2003 and December 31, 2002 follows:

| 2003 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$44,534 | \$52,659 | \$8,125 |
| Special Revenue | 9,646 | 12,014 | 2,368 |
| Enterprise | 0 | 42,357 | 42,357 |
| Total | \$54,180 | \$107,030 | \$52,850 |

| 2003 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$124,376 | \$73,156 | \$51,220 |
| Special Revenue | 61,545 | 10,602 | 50,943 |
| Enterprise | 0 | 4,456 | (4,456) |
| Total | \$185,921 | \$88,214 | \$97,707 |

**VILLAGE OF HARTFORD
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

| 2002 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$44,755 | \$77,531 | \$32,776 |
| Special Revenue | 9,721 | 10,463 | 742 |
| Enterprise | 0 | 18,041 | 18,041 |
| Total | \$54,476 | \$106,035 | \$51,559 |

| 2002 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$108,662 | \$61,595 | \$47,067 |
| Special Revenue | 61,452 | 10,295 | 51,157 |
| Enterprise | 0 | 1,921 | (1,921) |
| Total | \$170,114 | \$73,811 | \$96,303 |

The Village did not appropriate for sewer operations, as required by Ohio Revised Code.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the 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.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

5. RETIREMENT SYSTEM

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 2003 and 2002, PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 2003.

**VILLAGE OF HARTFORD
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

6. RISK MANAGEMENT

Risk Pool Membership

The Village belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with approximately 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverage, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages. Effective September 1, 2002, the Plan retains 5% of the premium and losses on the first \$500,000 casualty treaty (up to \$25,000 of a loss) and 5% of the first \$1,000,000 property treaty (up to \$50,000 of a loss). The Plan also participates in a loss corridor in its first \$500,000 casualty reinsurance. The corridor includes losses paid between 55% and 65% of premiums earned under this treaty. (Reinsurance coverage would resume after a paid loss ratio of 65% is exceeded.) The individual members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

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**Auditor of State
Betty Montgomery**

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

Village of Hartford
Licking County
51 S. High Street, P.O. Box 154
Croton, Ohio 43013

To the Village Council:

We have audited the accompanying financial statements of the Village of Hartford, Licking County, Ohio, (the Village) as of and for the years ended December 31, 2003, and December 31, 2002, and have issued our report thereon dated June 11, 2004. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2003-001. We also noted a certain immaterial instance of noncompliance, which we have reported to management of the Village in a separate letter dated June 11, 2004.

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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Village's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings as item 2003-002.

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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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is not a material weakness. We also noted a matter involving the internal control over financial reporting that does not require inclusion in this report, which we have reported to management of the Village in a separate letter dated June 11, 2004.

This report is intended solely for the information and use of the audit committee, management, and the 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 11, 2004

**VILLAGE OF HARTFORD
LICKING COUNTY
SCHEDULE OF FINDINGS
DECEMBER 31, 2003 AND 2002**

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

FINDING NUMBER 2003-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41(B) states, in part, that no subdivision or taxing unit is to make any expenditure of money unless it has been appropriated as provided by such chapter.

As of December 31, 2003 and December 31, 2002, the Village had expenditures exceeding appropriations in the Sewer Fund by \$4,456 (100% of appropriations) and \$1,921 (100% of appropriations) respectively.

Village Council did not budget for sewer operations for the initiation of a sewer system project. The Sewer Fund should be budgeted by Council on an annual basis along with all other funds.

FINDING NUMBER 2003-002

Reportable Condition

Sewer Service Recommendations

The following internal control weaknesses were noted over sewer service receipts:

- A. Reports summarizing receipts collected, delinquent accounts, or monthly bank reconciliations are not prepared and submitted to Council for review.
- B. The sewer service activity is not recorded on the Village Clerk-Treasurer's ledgers or financial statements and is not included on the Village's budget.
- C. The Sewer Clerk pays herself directly by withdrawing money from the sewer service bank account. However, the Sewer Clerk is remitting monies to the Village for her portion of all required payroll deductions including PERS.

The above weaknesses can result in an inability to manage and monitor departmental operations in an effective manner and increases the risk of error or fraud.

We recommend:

- A. The Sewer Clerk complete a monthly report that details all collections for the month, all delinquent accounts, balances on such accounts and a bank reconciliation. The monthly report should be reviewed and approved by Council at Council meetings. Council should be alert for and follow up on unusual or unexpected transactions and balances.

**VILLAGE OF HARTFORD
LICKING COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2003 AND 2002
(Continued)**

FINDING NUMBER 2003-002 (Continued)

Reportable Condition (Continued)

Sewer Service Recommendations (Continued)

- B. The sewer service bank account should be under the control of the Village Clerk-Treasurer. The Sewer Clerk should make daily deposits to the account and the Village Clerk-Treasurer should record the collections on the fund ledgers of the Village and report the activity on the Village's annual financial statements. All Sewer Fund activity should be included in Council's annual budgeted receipts and disbursements.

- C. The Sewer Clerk should no longer withdraw money from the sewer service bank account for her payroll. Instead, the Village Clerk-Treasurer should issue her a payroll check using the same processes as all other Village payroll checks.



**Auditor of State
Betty Montgomery**

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VILLAGE OF HARTFORD

LICKING 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
AUGUST 5, 2004**