



**VILLAGE OF HAYESVILLE  
ASHLAND COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000-1999**



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

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**STATE OF OHIO**



VILLAGE OF HAYESVILLE  
ASHLAND COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Hayesville  
Ashland County  
5 South Mechanic Street  
PO Box 246  
Hayesville, Ohio 44838

To the Village Council:

We have audited the accompanying financial statements of the Village of Hayesville, Ashland County, Ohio, (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 audits.

We conducted our audits 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 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 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 16, 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 result of our audits.

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.

**Jim Petro**  
Auditor of State

April 16, 2001

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**VILLAGE OF HAYESVILLE  
ASHLAND 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**

	<b>Governmental Fund Types</b>		<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$13,696		\$13,696
Intergovernmental	44,024	\$21,104	65,128
Charges for Services	7,915		7,915
Fines, Licenses, and Permits	2,545		2,545
Earnings on Investments	2,988	416	3,404
Miscellaneous	3,455	121	3,576
	74,623	21,641	96,264
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	7,821		7,821
Community Environment	100		100
Basic Utility Services		1,563	1,563
Transportation		32,416	32,416
General Government	37,306		37,306
Capital Outlay	4,920		4,920
	50,147	33,979	84,126
<b>Total Cash Disbursements</b>			
Total Cash Receipts Over/(Under) Cash Disbursements	24,476	(12,338)	12,138
Fund Cash Balances, January 1	40,286	38,619	78,905
<b>Fund Cash Balances, December 31</b>	<b>\$64,762</b>	<b>\$26,281</b>	<b>\$91,043</b>
Reserves for Encumbrances, December 31	\$0	\$0	\$0

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

VILLAGE OF HAYESVILLE  
ASHLAND COUNTY

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

	Proprietary	Fiduciary		Totals (Memorandum Only)
	Fund Type	Fund Types		
	Enterprise	Nonexpendable Trust	Agency	
<b>Operating Cash Receipts:</b>				
Charges for Services	\$46,997			\$46,997
Fines and Costs			\$4,121	4,121
Miscellaneous	1,484			1,484
Total Operating Cash Receipts	48,481		4,121	52,602
<b>Operating Cash Disbursements:</b>				
Personal Services	16,765			16,765
Contractual Services	14,716	\$61		14,777
Supplies and Materials	4,924			4,924
Total Operating Cash Disbursements	36,405	61		36,466
Operating Income (Loss)	12,076	(61)	4,121	16,136
<b>Non-Operating Cash Receipts (Disbursements):</b>				
Earnings on Investments	851	61		912
Debt Service	(11,794)			(11,794)
Other Non-Operating Cash Disbursements			(4,121)	(4,121)
Total Non-Operating Receipts Cash (Disbursements)	(10,943)	61	(4,121)	(15,003)
Excess of Receipts Over Disbursements Before Interfund Transfers	1,133			1,133
Transfers-In	11,794			11,794
Transfers-Out	(11,794)			(11,794)
Net Receipts Over Disbursements	1,133			1,133
Fund Cash Balances, January 1	29,467	2,500		31,967
<b>Fund Cash Balances, December 31</b>	<b>\$30,600</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$33,100</b>
Reserves for Encumbrances, December 31	\$0	\$0	\$0	\$0

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



**VILLAGE OF HAYESVILLE  
ASHLAND 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**

	<b>Governmental Fund Types</b>		<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$12,717		\$12,717
Intergovernmental	45,702	\$21,686	67,388
Charges for Services	6,575		6,575
Fines, Licenses, and Permits	2,121		2,121
Earnings on Investments	2,621	361	2,982
Miscellaneous	87		87
	69,823	22,047	91,870
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	10,055		10,055
Community Environment	100		100
Basic Utility Services	2,639		2,639
Transportation		6,350	6,350
General Government	60,136		60,136
Capital Outlay	4,920		4,920
	77,850	6,350	84,200
<b>Total Cash Disbursements</b>			
Total Cash Receipts Over/(Under) Cash Disbursements	(8,027)	15,697	7,670
Fund Cash Balances, January 1	48,313	22,922	71,235
<b>Fund Cash Balances, December 31</b>	<b>\$40,286</b>	<b>\$38,619</b>	<b>\$78,905</b>
Reserves for Encumbrances, December 31	\$0	\$0	\$0

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

VILLAGE OF HAYESVILLE  
ASHLAND COUNTY

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Proprietary Fund Type	Fiduciary Fund Types		Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	Agency	
<b>Operating Cash Receipts:</b>				
Charges for Services	\$48,976			\$48,976
Fines and Costs			\$3,664	3,664
Miscellaneous	624			624
<b>Total Operating Cash Receipts</b>	<u>49,600</u>		<u>3,664</u>	<u>53,264</u>
<b>Operating Cash Disbursements:</b>				
Personal Services	14,713			14,713
Contractual Services	27,148	\$131		27,279
Supplies and Materials	4,332			4,332
<b>Total Operating Cash Disbursements</b>	<u>46,193</u>	<u>131</u>		<u>46,324</u>
Operating Income (Loss)	<u>3,407</u>	<u>(131)</u>	<u>3,664</u>	<u>6,940</u>
<b>Non-Operating Cash Receipts And Disbursements:</b>				
Earnings on Investments	672	131		803
Debt Service	(12,059)			(12,059)
Other Non-Operating Cash Disbursements			(3,664)	(3,664)
<b>Total Non-Operating Cash Receipts And Disbursements</b>	<u>(11,387)</u>	<u>131</u>	<u>(3,664)</u>	<u>(14,920)</u>
Excess of Receipts (Under) Disbursements Before Interfund Transfers	(7,980)			(7,980)
Transfers-In	12,059			12,059
Transfers-Out	(12,059)			(12,059)
<b>Net Receipts Over/(Under) Disbursements</b>	<u>(7,980)</u>			<u>(7,980)</u>
Fund Cash Balances, January 1	<u>37,447</u>	<u>2,500</u>		<u>39,947</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$29,467</b></u>	<u><b>\$2,500</b></u>	<u><b>\$0</b></u>	<u><b>\$31,967</b></u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**VILLAGE OF HAYESVILLE  
ASHLAND 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 Hayesville, Ashland County, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including water, park operations (leisure time activities), and police services.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and cash 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**

Certificates of deposit are valued at cost.

Investments are included in the 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.

**D. Fund Accounting**

The Village uses fund accounting to segregate cash that is restricted as to use. The Village classifies its funds into the following types:

**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.

**Special Revenue Funds**

These funds are used to account for proceeds from specific sources (other than from trusts) 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 HAYESVILLE  
ASHLAND COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**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 Fund:

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

**Fiduciary Funds (Trust and Agency 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. Other trust funds are classified as expendable. Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant fiduciary fund:

Kindig Park Nonexpendable Trust Fund - This fund is used to maintain the corpus of the trust. Interest is used for park maintenance.

Mayor's Court Agency Fund - This fund receives fine moneys from citations issued within the Village limits, and distributes these fines to state and local agencies.

**E. Budgetary Process**

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

**Appropriations**

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

**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.

**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 as required by law.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

**VILLAGE OF HAYESVILLE  
ASHLAND COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as capital outlay 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:

	<u>2000</u>	<u>1999</u>
Demand deposits	\$ 112,002	\$ 99,282
Certificates of deposit	<u>12,141</u>	<u>11,590</u>
Total deposits and investments	<u>\$ 124,143</u>	<u>\$ 110,872</u>

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

**3. BUDGETARY ACTIVITY**

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

2000 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 68,000	\$ 74,623	\$ 6,623
Special Revenue	18,650	21,641	2,991
Enterprise	64,138	61,126	(3,012)
Fiduciary	<u>150</u>	<u>61</u>	<u>(89)</u>
Total	<u>\$ 150,938</u>	<u>\$ 157,451</u>	<u>\$ 6,513</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 108,287	\$ 50,148	\$ 58,139
Special Revenue	57,270	33,979	23,291
Enterprise	93,605	59,993	33,612
Fiduciary	<u>150</u>	<u>61</u>	<u>89</u>
Total	<u>\$ 259,312</u>	<u>\$ 144,181</u>	<u>\$ 115,131</u>

**VILLAGE OF HAYESVILLE  
ASHLAND COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 69,795	\$ 69,823	\$ 28
Special Revenue	14,060	22,047	7,987
Enterprise	67,600	62,331	(5,269)
Fiduciary	150	131	(19)
Total	\$ 151,605	\$ 154,332	\$ 2,727

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 118,108	\$ 77,850	\$ 40,258
Special Revenue	36,981	6,350	30,631
Enterprise	105,047	70,311	34,736
Fiduciary	150	131	19
Total	\$ 260,286	\$ 154,642	\$ 105,644

- Contrary to Ohio Rev. Code Section 5705.41 (D), the Village did not certify the availability of funds for certain expenditures during 2000 and 1999.

**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.

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 HAYESVILLE  
ASHLAND COUNTY**

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

**5. DEBT**

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Waterworks System First Mortgage Revenue Bonds 1976	\$ 45,000	4.5%
Waterworks System First Mortgage Revenue Bonds 1976	16,380	5.0%
Ohio Public Works Commission Loan	28,635	3.0%
Total	\$ 90,015	

The Village obtained two mortgage revenue bonds from the U.S. Department of Agriculture for an expansion of the municipal waterworks. The bonds will be paid in annual installments over 33 and 40 years, respectively. The Ohio Public Works Commission loan was used for the emergency replacement of the Village's water well. The loan will be paid in semi-annual installments over a period of 20 years.

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

Year ending December 31:	Waterworks System First Mortgage Revenue Bonds	Waterworks System First Mortgage Revenue Bonds	OPWC Loan
2001	\$ 7,025	\$ 1,745	\$ 2,859
2002	6,800	1,700	2,859
2003	6,575	1,655	2,859
2004	7,350	1,610	2,859
2005	7,080	1,565	2,859
Subsequent	19,620	15,565	20,015
Total	\$ 54,450	\$ 23,840	\$ 34,310

**6. RETIREMENT SYSTEM**

The Village's part-time 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 salaries. The Village contributed an amount equal to 10.84% and 13.55% of participants' gross salaries for 2000 and 1999, respectively. The Village has paid all contributions required through December 31, 2000.

**VILLAGE OF HAYESVILLE  
ASHLAND COUNTY**

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

**7. RISK MANAGEMENT**

The Village has obtained commercial insurance for the following risks:

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





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

Village of Hayesville  
Ashland County  
5 South Mechanic Street  
PO Box 246  
Hayesville, Ohio 44838

To the Village Council:

We have audited the accompanying financial statements of the Village of Hayesville, Ashland County, Ohio, (the Village) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 16, 2001. We conducted our audits 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 audits 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* which is described in the accompanying Schedule of Findings as item 2000-30503-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated April 16, 2001.

### 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 another 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 April 16, 2001.

This report is intended for the information and use of management and the 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 16, 2001

**VILLAGE OF HAYESVILLE  
ASHLAND COUNTY**

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

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2000-30503-001**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41 (D) requires that no subdivision or taxing unit 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 purposes 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 certificate shall be null and void and no warrant shall be issued in payment of any amount due thereto.

This section also provides for two exceptions to the above requirements:

- a. Then and Now Certificates - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, Village 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.
- b. If the amount involved is less than \$1,000, the Village Clerk/Treasurer may authorize payment through a Then and Now Certificate without affirmation of the Village Council, if such expenditure is otherwise valid.

During the audit period, 32 of the 60 expenditures tested were not certified by the Village Clerk/Treasurer prior to incurring the obligation. It was also found that neither of the two exceptions above were utilized for the items found to be in non-compliance.

The Village should implement the use of so called Then and Now certificates and Blanket Certificates as further permitted by Ohio Rev. Code Section 5705.41. However, such certifications should only be used for recurring and reasonably predictable matters or emergency matters which may arise from time to time.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**VILLAGE OF HAYESVILLE**

**ASHLAND 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 29, 2001**