



**VILLAGE OF WEST FARMINGTON  
TRUMBULL COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



VILLAGE OF WEST FARMINGTON  
TRUMBULL COUNTY

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Village of West Farmington  
Trumbull County  
P.O. Box 215  
West Farmington, Ohio 44491

To the Village Council:

We have audited the accompanying financial statements of the Village of West Farmington, Trumbull County, Ohio, (the Village) as of and for the years ended December 31, 2000 and December 31, 1999. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village as of December 31, 2000 and December 31, 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 May 31, 2001 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the audit committee, management, and Village Council and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

May 31, 2001

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**VILLAGE OF WEST FARMINGTON  
TRUMBULL 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>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$29,332	\$16,075	\$45,407
Special Assessments		3,512	3,512
Intergovernmental Receipts	16,811	22,956	39,767
Fines, Licenses, and Permits	3,943		3,943
Earnings on Investments	943	438	1,381
Miscellaneous	10,697	17	10,714
	<u>61,726</u>	<u>42,998</u>	<u>104,724</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property		17,340	17,340
Leisure Time Activities	9,168		9,168
Basic Utility Services	524		524
Transportation	511	10,456	10,967
General Government	32,548		32,548
Capital Outlay	5,648	3,200	8,848
	<u>48,399</u>	<u>30,996</u>	<u>79,395</u>
<b>Total Cash Disbursements</b>			
Total Receipts Over/(Under) Disbursements	<u>13,327</u>	<u>12,002</u>	<u>25,329</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-In		5,000	5,000
Transfers-Out	(10,000)		(10,000)
	<u>(10,000)</u>	<u>5,000</u>	<u>(5,000)</u>
<b>Total Other Financing Receipts/(Disbursements)</b>			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	3,327	17,002	20,329
Fund Cash Balances January 1, 2000	<u>41,814</u>	<u>37,697</u>	<u>79,511</u>
<b>Fund Cash Balances, December 31, 2000</b>	<b><u>\$45,141</u></b>	<b><u>\$54,699</u></b>	<b><u>\$99,840</u></b>

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

**VILLAGE OF WEST FARMINGTON  
TRUMBULL COUNTY**

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

	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$126,911
Earnings on Investments	289
Miscellaneous	1,942
Total Operating Cash Receipts	129,142
<b>Operating Cash Disbursements:</b>	
Personal Services	55,611
Fringe Benefits	8,113
Contractual Services	26,406
Supplies and Materials	15,223
Miscellaneous	61
Total Operating Cash Disbursements	105,414
Operating Income/(Loss)	23,728
<b>Non-Operating Cash Disbursements:</b>	
Debt Service	34,923
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	(11,195)
Transfers-In	48,356
Transfers-Out	(43,356)
Net Receipts Over/(Under) Disbursements	(6,195)
Fund Cash Balances, January 1, 2000	28,023
<b>Fund Cash Balances, December 31, 2000</b>	<b>\$21,828</b>

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

**VILLAGE OF WEST FARMINGTON  
TRUMBULL COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$22,859	\$15,282	\$38,141
Special Assessments		3,735	3,735
Intergovernmental Receipts	27,636	21,336	48,972
Fines, Licenses, and Permits	4,103		4,103
Earnings on Investments	1,121	305	1,426
Miscellaneous	4,602		4,602
	<u>60,321</u>	<u>40,658</u>	<u>100,979</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property		17,282	17,282
Leisure Time Activities	9,334		9,334
Community Environment		4,296	4,296
Transportation		26,530	26,530
General Government	39,946	124	40,070
Capital Outlay	2,712		2,712
	<u>51,992</u>	<u>48,232</u>	<u>100,224</u>
<b>Total Cash Disbursements</b>			
Total Receipts Over/(Under) Disbursements	<u>8,329</u>	<u>(7,574)</u>	<u>755</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-In	3,025	5,000	8,025
Transfers-Out	(5,000)		(5,000)
	<u>(1,975)</u>	<u>5,000</u>	<u>3,025</u>
<b>Total Other Financing Receipts/(Disbursements)</b>			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	6,354	(2,574)	3,780
Fund Cash Balances January 1, 1999	<u>35,460</u>	<u>40,271</u>	<u>75,731</u>
<b>Fund Cash Balances, December 31, 1999</b>	<b><u>\$41,814</u></b>	<b><u>\$37,697</u></b>	<b><u>\$79,511</u></b>

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

**VILLAGE OF WEST FARMINGTON  
TRUMBULL COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$132,881
Earnings on Investments	329
	133,210
Total Operating Cash Receipts	133,210
<b>Operating Cash Disbursements:</b>	
Personal Services	38,917
Fringe Benefits	23,409
Contractual Services	30,620
Supplies and Materials	15,880
Capital Outlay	8,579
	117,405
Total Operating Cash Disbursements	117,405
Operating Income/(Loss)	15,805
<b>Non-Operating Cash Receipts:</b>	
Proceeds from Notes and Bonds	49,913
	49,913
<b>Non-Operating Cash Disbursements:</b>	
Debt Service	43,201
	43,201
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	22,517
Transfers-In	48,000
Transfers-Out	(51,025)
	(3,025)
Net Receipts Over/(Under) Disbursements	19,492
Fund Cash Balances, January 1, 1999	8,531
<b>Fund Cash Balances, December 31, 1999</b>	<b>\$28,023</b>

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

**VILLAGE OF WEST FARMINGTON  
TRUMBULL 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 West Farmington, Trumbull 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 utilities, 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 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. 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:

**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.

*Permissive Motor Vehicle License Fund* - This fund receives permissive motor vehicle license tax money for constructing, maintaining, and repairing Village streets.

*Police Fund* - This fund receives property tax money for the maintenance of the Village police department.

VILLAGE OF WEST FARMINGTON  
TRUMBULL COUNTY

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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:

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

*Water Debt Service Fund* - This fund receives transfers from the Water Fund for the payment of the loans with the United States Department of Agriculture (USDA).

*Water Debt Service Reserve Fund* - This fund receives transfers from the Water Fund to be set aside for future repairs to the Water Plant as required by the United States Department of Agriculture (USDA).

D. 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 carried over, and need not be reappropriated. The Village did not use the encumbrance method of accounting.

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

**VILLAGE OF WEST FARMINGTON  
TRUMBULL COUNTY**

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

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

**E. 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.

**F. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Village.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

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	\$ 121,668	\$ 107,534

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

**3. BUDGETARY ACTIVITY**

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 51,323	\$ 61,726	\$ 10,403
Special Revenue	44,957	47,998	3,041
Enterprise	255,000	177,498	(77,502)
Total	\$ 351,280	\$ 287,222	\$ (64,058)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 61,139	\$ 58,399	\$ 2,740
Special Revenue	61,120	30,996	30,124
Enterprise	141,008	183,693	(42,685)
Total	\$ 263,267	\$ 273,088	\$ (9,821)

**VILLAGE OF WEST FARMINGTON  
TRUMBULL 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	\$ 44,018	\$ 63,346	\$ 19,328
Special Revenue	46,654	45,658	(996)
Enterprise	<u>255,000</u>	<u>231,123</u>	<u>(23,877)</u>
Total	<u>\$ 345,672</u>	<u>\$ 340,127</u>	<u>\$ (5,545)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 56,992	\$ 56,992	\$ 0
Special Revenue	69,000	48,232	20,768
Enterprise	<u>157,364</u>	<u>211,631</u>	<u>(54,267)</u>
Total	<u>\$ 283,356</u>	<u>\$ 316,855</u>	<u>\$ (33,499)</u>

The Clerk-Treasurer did not certify available funds prior to expenditures being incurred as outlined in Ohio Revised Code Section 5705.41(D).

The Village did not follow Ohio Revised Code Section 5705.41(B) as expenditures exceeded appropriations in the Water Debt Service Fund and the Water Debt Service Reserve Fund in 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 Village Council. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Village.

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

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

**VILLAGE OF WEST FARMINGTON  
TRUMBULL 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
1977 Mortgage Revenue Bonds	\$298,300	5%
1999 Mortgage Revenue Bonds	49,913	4.75%
Total	<u>\$348,213</u>	

In 1977, Mortgage Revenue Bonds were issued for the improvement of the Villages' waterworks system. The original amount was \$479,500 and is to be repaid over 39 years. In 1999, a debt agreement was entered into by the Village for a \$75,000 Mortgage Revenue Bond to be used for improvements to the water tower. Only \$49,913 of the bond proceeds were collected by the Village in 1999 due to delays in the proposed improvements to the water tower. The bonds are collateralized by water receipts.

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

Year ending December 31:	1977 Mortgage Revenue Bonds	1999 Mortgage Revenue Bonds
2001	\$ 27,515	\$ 3,071
2002	27,985	3,038
2003	27,400	3,004
2004	27,710	3,071
2005	28,070	3,033
Subsequent	296,760	84,736
Total	<u>\$ 435,440</u>	<u>\$ 99,953</u>

**6. RETIREMENT SYSTEMS**

Full-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, PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries in 1999 and 10.84% of participant's gross salaries in 2000. The Village has paid all contributions required through December 31, 2000.

**VILLAGE OF WEST FARMINGTON  
TRUMBULL 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
- Wrongful acts



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

Village of West Farmington  
Trumbull County  
P.O. Box 215  
West Farmington, Ohio 44491

To the Village Council:

We have audited the accompanying financial statements of the Village of West Farmington, Trumbull County, Ohio (the Village), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated May 31, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2000-31178-001 and 2000-31178-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated May 31, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated May 31, 2001.

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

This report is intended for the information and use of 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.

**Jim Petro**  
Auditor of State

May 31, 2001

**VILLAGE OF WEST FARMINGTON  
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 2000-31178-001**

Ohio Rev. Code Section 5705.41(D) states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal office 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. The amount so certified shall be recorded against the applicable appropriation account.

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, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Township 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 one thousand dollars the fiscal officer may issue a warrant upon completing a then and now certificate, but may authorize it to be paid without affirmation of the Trustees.

Proper certification of funds by the Clerk-Treasurer was not obtained for any of the expenditures tested in 1999 and 2000.

Unless the certification meets one of the two above exceptions, the Clerk-Treasurer should certify funds before the Township monies are obligated using a regular, blanket or super blanket certificate (as further permitted by ORC 5705.41(D)). This certificate should be signed by the Clerk-Treasurer.

**FINDING NUMBER 2000-31178-002**

Ohio Rev. Code Section 5705.41 (B) prohibits a Village from making an expenditure unless it has been properly appropriated.

The Village did not pass appropriations for and did not post the activity of the Water III Loan, Waterworks Revenue Bonds & Interest Sinking Fund, and the Waterworks Reserve Checking Accounts to its accounting system. As a result, all expenditures exceeded appropriations in the Water Debt Service Reserve Fund and the Water Debt Service Fund in 2000 and 1999.

All future activity in these accounts should be appropriated and accounted for in the Water Debt Service Reserve Fund and the Water Debt Service Fund.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**VILLAGE OF WEST FARMINGTON**

**TRUMBULL 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 3, 2001**