



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF HAMLER
HENRY COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Hamler
Henry County
240 Church Street
P.O. Box 435
Hamler, Ohio 43524-0435

To the Village Council:

We have audited the accompanying financial statements of the Village of Hamler (the Village) as of and for the years ended December 31, 2001 and 2000. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our 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 of the Village as of December 31, 2001 and 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2002 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

This report is intended solely for the information and use of 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, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

July 23, 2002

**VILLAGE OF HAMLER
HENRY 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>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$96,165			\$96,165
Intergovernmental Receipts	26,822	\$21,588		48,410
Charges for Services	2,422			2,422
Fines, Licenses, and Permits	333			333
Earnings on Investments	10,071			10,071
Miscellaneous	5,525			5,525
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	141,338	21,588		162,926
Cash Disbursements:				
Current:				
Security of Persons and Property	24,632			24,632
Public Health Services	6,680			6,680
Leisure Time Activities	108			108
Community Environment				
Basic Utility Services	1,585			1,585
Transportation	19,516	1,956		21,472
General Government	123,290			123,290
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	175,811	1,956		177,767
Total Cash Receipts Over (Under) Cash Disbursements	(34,473)	19,632		(14,841)
Fund Cash Balances, January 1	174,017	59,149	\$337	233,503
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$139,544</u>	<u>\$78,781</u>	<u>\$337</u>	<u>\$218,662</u>

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

VILLAGE OF HAMLER
HENRY COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	<u>\$144,011</u>
Total Operating Cash Receipts	<u>144,011</u>
Operating Cash Disbursements:	
Personal Services	35,044
Supplies and Materials	84,346
Capital Outlay	<u>75,087</u>
Total Operating Cash Disbursements	<u>194,477</u>
Operating Loss	<u>(50,466)</u>
Non-Operating Cash Receipts:	
Other Non-Operating Receipts	<u>20,342</u>
Total Non-Operating Cash Receipts	<u>20,342</u>
Net Cash Disbursements Over Cash Receipts	(30,124)
Fund Cash Balances, January 1	<u>180,436</u>
Fund Cash Balances, December 31	<u><u>\$150,312</u></u>

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

**VILLAGE OF HAMLER
HENRY 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>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$103,663			\$103,663
Intergovernmental Receipts	27,218	\$21,172		48,390
Fines, Licenses, and Permits	1,546			1,546
Earnings on Investments	9,984			9,984
Miscellaneous	2,535			2,535
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	144,946	21,172		166,118
Cash Disbursements:				
Current:				
Security of Persons and Property	27,190			27,190
Public Health Services	6,303			6,303
Leisure Time Activities	108			108
Community Environment				
Basic Utility Services	875			875
Transportation	19,884	4,501		24,385
General Government	70,494			70,494
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	124,854	4,501		129,355
Total Cash Receipts Over (Under) Cash Disbursements	20,092	16,671		36,763
Fund Cash Balances, January 1	153,925	42,478	\$337	196,740
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$174,017</u>	<u>\$59,149</u>	<u>\$337</u>	<u>\$233,503</u>

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

VILLAGE OF HAMLER
HENRY COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	<u>\$139,997</u>
Total Operating Cash Receipts	<u>139,997</u>
Operating Cash Disbursements:	
Personal Services	36,431
Supplies and Materials	67,221
Capital Outlay	<u>120,235</u>
Total Operating Cash Disbursements	<u>223,887</u>
Operating Loss	<u>(83,890)</u>
Non-Operating Cash Receipts:	
Intergovernmental Receipts	<u>71,119</u>
Total Non-Operating Cash Receipts	<u>71,119</u>
Net Cash Disbursements Over Cash Receipts	(12,771)
Fund Cash Balances, January 1	<u>193,207</u>
Fund Cash Balances, December 31	<u><u>\$180,436</u></u>

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

**VILLAGE OF HAMLER
HENRY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Hamler (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 and sewer 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. Cash

Certificates of deposit are valued at cost.

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:

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 Fund:

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

3. Debt Service Fund

The Debt Service Fund is used to accumulate resources for the payment of bonds and note indebtedness.

**VILLAGE OF HAMLER
HENRY COUNTY**

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

4. 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.

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

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, program, activity, 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. The Village did not use the encumbrance method of accounting.

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

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Unpaid Vacation

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused vacation. Unpaid vacation is not reflected as a liability under the Village's basis of accounting.

**VILLAGE OF HAMLER
HENRY COUNTY**

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

2. EQUITY IN POOLED CASH

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

	2001	2000
Demand deposits	\$338,974	\$383,939
Certificates of deposit	30,000	30,000
Total deposits	\$368,974	\$413,939

Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Village.

At December 31, 2001 and 2000, \$190,888 and \$205,900, respectively, of deposits were not insured or collateralized, contrary to Ohio law.

3. BUDGETARY ACTIVITY

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

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$160,000	\$141,338	(\$18,662)
Special Revenue	35,000	21,588	(13,412)
Enterprise	149,000	164,353	15,353
Total	\$344,000	\$327,279	(\$16,721)

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$333,977	\$175,811	\$158,166
Special Revenue	94,149	1,956	92,193
Enterprise	329,436	194,477	134,959
Total	\$757,562	\$372,244	\$385,318

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$155,000	\$144,946	(\$10,054)
Special Revenue	34,900	21,172	(13,728)
Enterprise	146,000	211,116	65,116
Total	\$335,900	\$377,234	\$41,334

**VILLAGE OF HAMLER
HENRY COUNTY**

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

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$308,885	\$124,854	\$184,031
Special Revenue	77,378	4,501	72,877
Enterprise	339,206	223,887	115,319
Total	\$725,469	\$353,242	\$372,227

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. LOCAL INCOME TAX

The Village levies a municipal income tax of 1 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

6. RETIREMENT SYSTEMS

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

**VILLAGE OF HAMLER
HENRY COUNTY**

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

7. JOINTLY GOVERNED FIRE DEPARTMENT

The Village of Hamler along with Marion Township jointly governs the local fire department. Marion Township is the owner of the fire station and the equipment is jointly governed. The contract between the Village of Hamler and Marion Township states the Village will care for, man and maintain fire equipment and pay 20% of the cost of operation. The Township of Marion will pay 80%. The equipment will be used in the Township of Marion and the Village of Hamler.

8. RISK MANAGEMENT

Risk Plan Membership

The Village is a member of the Ohio Government Risk Management Plan (the Plan). The Plan assumes the risk of loss up to the limits of the Village of Hamler's policy. The Plan may assess supplemental premiums. The Plan covers the following risks:

- Property;
- Liability;
- Wrongful Acts;
- Law Enforcement;
- Automobile;
- Inland Marine; and
- EDP.

The Plan reported the following summary of assets and actuarially-measured liabilities for the years available to pay those liabilities as of December 31:

	<u>2000</u>	<u>1999</u>
Cash and investments	\$6,399,895	\$6,145,036
Actuarial liabilities	1,391,039	1,739,584
Members' Equity	5,008,856	4,405,452

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Henry County
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Hamler, Ohio 43524-0435

To the Village Council:

We have audited the accompanying financial statements of the Village of Hamler (the Village) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated July 23, 2002. 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 audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2001-30135-001 and 2001-30135-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated July 23, 2002.

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 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 July 23, 2002.

This report is intended solely for the information and use of management and Village Council, and is not intended to be and should not be used by anyone other than these specified parties.

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

Jim Petro
Auditor of State

July 23, 2002

**VILLAGE OF HAMLER
HENRY COUNTY**

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

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

FINDING NUMBER 2001-30135-001

Noncompliance Citation

Ohio Revised Code § 135.18 requires that a treasurer of a political subdivision must require the depository to provide as security an amount equal to the funds on deposit at all times. Such security may consist of federal deposit insurance, surety company bonds, or pledged securities. The Village did not maintain adequate collateral for their deposits during 2001 and 2000 in the amount of \$190,888 and \$205,900 respectively. Collateral provides insurance for funds on deposit with the financial institution.

We recommend the Village should periodically do the following to help assure its deposits are secure:

- Obtain a listing of pledged collateral from the financial institution.
- Compare the fair value of the collateral plus the Federal Depository Insurance Corporation (FDIC) insurance with the value of the deposits the financial institution holds. (FDIC insurance covers up to \$100,000 of interest-bearing deposits and up to \$100,000 of noninterest bearing deposits per official custodian.)
- Determine whether securities pledged conform with the securities eligible for pledging listed in Ohio Revised Code Section 135.18(B).
- Confirm securities pledged with the qualified trustee.
- Annually obtain the financial institution's audited financial statements. Consider the adequacy of the institution's capital and its profitability in recent years. Also consider the type of transactions it undertakes, whether it takes large speculative positions and its management's experience and background.

FINDING NUMBER 2001-30135-002

Noncompliance Citation

Ohio Revised Code § 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 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. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

FINDING NUMBER 2001-30135-002
(Continued)

Should this requirement not be met, the section provides two exceptions which could prevent the contract from being void:

- A. Concerning contracts where the amount in question is \$1,000 or greater, the fiscal officer should present to the taxing authority of the subdivision or taxing unit a certificate stating that, at both the time the contract was made and at the time of the issuance of said certificate, a sufficient sum had been appropriated and was in the treasury or in the process of being collected and that money was free from any encumbrances. Within thirty days from the receipt of the certificate, the legislative authority may authorize a warrant for the payment of the amount due.
- B. Concerning amounts less than \$1,000, the fiscal officer must issue a certificate stating the same as in the first exception. However, the fiscal officer does not need to seek the approval of the legislative authority in order to authorize the payment of the contract.

This code section states that fiscal officers may prepare so-called "regular blanket" certificates not exceeding \$5,000 against any specific line item account over a period not exceeding three months or running beyond the current fiscal year. The regular blanket certificates may, but need not, be limited to a specific vendor. Only one regular blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

In addition to regular blanket certificates, a subdivision's fiscal officer may also issue so-called "super blanket" certificates for expenditures and contracts from a specific line-item appropriation account in a specified fund for most professional services, fuel, oil, food items and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the fiscal year. More than one super blanket certificate may be outstanding at one particular time for a particular line-item appropriation account.

The Village Clerk/Treasurer did not certify that money was available or appropriated for expenditures in the audit period. We recommend that the Clerk/Treasurer certify all expenditures at the point when the contract is entered into or orders for goods or services are placed by Village officials. The certification can also be made through the use of "regular blanket", "then and now" or "super blanket" certificates.

**VILLAGE OF HAMLER
HENRY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 1999 AND 1998**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-30135-001	Ohio Revised Code § 135.18, failure to obtain adequate collateral	No	Not corrected. Reissued as 2001-30135-001.
1999-30135-002	Ohio Revised Code § 5705.41 (D), failure to certify funds	No	Not corrected. Reissued as 2001-30135-003.
1999-30135-003	Ohio Administrative Code § 117-5-11 (C), failure to encumber against appropriations	No	No longer valid. The Administrative Code was changed during the audit period.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF HAMLER

HENRY 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 20, 2002**