



**Auditor of State  
Betty Montgomery**



VILLAGE OF CARROLLTON  
CARROLL COUNTY

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**Auditor of State  
Betty Montgomery**

**REPORT OF INDEPENDENT ACCOUNTANTS**

Village of Carrollton  
Carroll County  
80 Second Street SW  
Carrollton, Ohio 44615-1539

To the Village Council:

We have audited the accompanying financial statements of the Village of Carrollton (the Village) as of and for the year ended December 31, 2001. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our 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 combined fund cash balances and reserves for encumbrances of the Village as of December 31, 2001, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2003 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Village of Carrollton  
Carroll County  
Report of Independent Accountants  
Page 2

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

March 31, 2003

**VILLAGE OF CARROLLTON  
CARROLL COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Governmental Fund Types				Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Cash Receipts:</b>						
Property Tax and Other Local Taxes	\$144,619	\$77,119	\$0	\$0	\$645,591	\$867,329
Intergovernmental Receipts	134,630	153,511		70,000		358,141
Charges for Services	19,231	20,500				39,731
Fines, Licenses, and Permits	82,370				27,500	109,870
Earnings on Investments	45,224	538				45,762
Miscellaneous	3,961	1,190				5,151
<b>Total Cash Receipts</b>	<b>430,035</b>	<b>252,858</b>	<b>0</b>	<b>70,000</b>	<b>673,091</b>	<b>1,425,984</b>
<b>Cash Disbursements:</b>						
Current:						
Security of Persons and Property	395,463	83,913				479,376
Public Health Services	16,278					16,278
Leisure Time Activities	32,672					32,672
Community Environment	5,262					5,262
Transportation	137,201	111,896				249,097
General Government	233,722				24,894	258,616
Debt Service:						
Principal Payments			95,275			95,275
Interest Payments			37,791			37,791
Capital Outlay	146,517	25,077		114,281	8,112	293,987
<b>Total Cash Disbursements</b>	<b>967,115</b>	<b>220,886</b>	<b>133,066</b>	<b>114,281</b>	<b>33,006</b>	<b>1,468,354</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>(537,080)</b>	<b>31,972</b>	<b>(133,066)</b>	<b>(44,281)</b>	<b>640,085</b>	<b>(42,370)</b>
<b>Other Financing Receipts and (Disbursements):</b>						
Transfers-In	600,000	6,720	151,126	44,281		802,127
Advances-In	152,641	2,377		125,000		280,018
Transfers-Out	(116,355)	(50,121)			(600,000)	(766,476)
Advances-Out	(125,000)	(27,641)		(125,000)		(277,641)
Other Sources	29,208	5,532				34,740
Other Uses					(11,384)	(11,384)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>540,494</b>	<b>(63,133)</b>	<b>151,126</b>	<b>44,281</b>	<b>(611,384)</b>	<b>61,384</b>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	3,414	(31,161)	18,060	0	28,701	19,014
Fund Cash Balances, January 1	457,148	217,926	0	0	347,956	1,023,030
<b>Fund Cash Balances, December 31</b>	<b>\$460,562</b>	<b>\$186,765</b>	<b>\$18,060</b>	<b>\$0</b>	<b>\$376,657</b>	<b>\$1,042,044</b>
Reserves for Encumbrances, December 31	\$68,493	\$7,004	\$0	\$0	\$630	\$76,127

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

**VILLAGE OF CARROLLTON  
CARROLL 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, 2001**

	Proprietary Fund Types	Fiduciary Fund Types	Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$579,952	\$0	\$579,952
Interest		359	359
Total Operating Cash Receipts	<u>579,952</u>	<u>359</u>	<u>580,311</u>
<b>Operating Cash Disbursements:</b>			
Personal Services	260,678		260,678
Travel Transportation	1,946		1,946
Contractual Services	106,801		106,801
Supplies and Materials	57,888		57,888
Capital Outlay	93,702		93,702
Total Operating Cash Disbursements	<u>521,015</u>	<u>0</u>	<u>521,015</u>
Operating Income/(Loss)	<u>58,937</u>	<u>359</u>	<u>59,296</u>
<b>Non-Operating Cash Receipts:</b>			
Sale of Fixed Assets	2,701		2,701
Other Non-Operating Receipts	5,355		5,355
Total Non-Operating Cash Receipts	<u>8,056</u>	<u>0</u>	<u>8,056</u>
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	66,993	359	67,352
Transfers-In	10,000		10,000
Transfers-Out	<u>(45,651)</u>		<u>(45,651)</u>
Net Receipts Over/(Under) Disbursements	31,342	359	31,701
Fund Cash Balances, January 1	<u>202,945</u>	<u>18,249</u>	<u>221,194</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$234,287</u></b>	<b><u>\$18,608</u></b>	<b><u>\$252,895</u></b>
Reserve for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**VILLAGE OF CARROLLTON  
CARROLL COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Carrollton, Carroll 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 water and sewer utilities, street maintenance and repair, building inspection and development, parks and recreation and police and fire 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 reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Certificates of deposit and the Village's repurchase agreement are valued at cost.

**D. Fund Accounting**

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

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Fund**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

*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 CARROLLTON  
CARROLL COUNTY**

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

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

*Fire Department Fund* -This fund receives tax money for the general operation of the Fire Department.

**3. Debt Service Fund**

These funds are used to accumulate resources for the payment of note indebtedness. The Village had the following significant debt service fund:

*General Obligation Debt Service Fund* – This fund receives money transferred from the General Fund and the Fire Levy Fund to make debt payments.

**4. Capital Project Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Village had the following significant capital project fund:

*Honey Run Permanent Improvement Fund* - This fund receives grant proceeds from the County for the Honey Run Storm Sewer Project.

**5. 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.

**6. 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. The Village had the following significant fiduciary fund:

*Income Tax Fund* – This fund receives the income tax revenue and the revenue is then transferred out to the appropriate funds.

**VILLAGE OF CARROLLTON  
CARROLL COUNTY**

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

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

**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 level of control, and appropriations may not exceed estimated resources. The Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Village did not encumber all commitments required by Ohio law.

A summary of 2001 budgetary activity appears in Note 3.

**F. Property, Plant and Equipment**

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

**G. Accumulated Leave**

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

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

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

**VILLAGE OF CARROLLTON  
CARROLL COUNTY**

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

**2. EQUITY IN POOLED CASH AND INVESTMENTS – (Continued)**

	2001
Demand deposits	\$25,155
Certificates of deposit	461,000
Total deposits	486,155
Repurchase agreement	808,784
Total investments	808,784
Total deposits and investments	\$1,294,939

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

**Investments:** The Village's financial institution transfers securities to the Village's agent to Collateralize repurchase agreements. The securities are not in the Village's name.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2001 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$993,272	\$1,059,243	\$65,971
Special Revenue	243,952	265,110	21,158
Debt Service	151,130	151,126	(4)
Capital Projects	114,281	114,281	0
Enterprise	598,008	598,008	0
Fiduciary	673,451	673,450	(1)
Total	\$2,774,094	\$2,861,218	\$87,124

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,306,455	\$1,151,963	\$154,492
Special Revenue	433,046	278,011	155,035
Debt Service	151,126	133,066	18,060
Capital Projects	114,281	114,281	0
Enterprise	740,842	566,666	174,176
Fiduciary	713,700	645,020	68,680
Total	\$3,459,450	\$2,889,007	\$570,443

Contrary to Ohio law, the Village did not certify or encumber certain purchases until the time of payment.

**VILLAGE OF CARROLLTON  
CARROLL COUNTY**

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

**4. PROPERTY TAX**

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

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 one 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. DEBT**

Debt outstanding at December 31, 2001 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Revenue Anticipation Note	\$35,016	4.42%
General Obligation Bonds	\$420,000	6.10%
Ohio Water Development Authority (OWDA) Loan	\$45,992	6.40%
Ohio Public Works Commission (OPWC) Loan	\$11,063	0.00%
Ohio Water Development Authority (OWDA) Loan	1,183	8.38%
Ohio Public Works Commission (OPWC) Loan	106,706	0.00%
Ohio Public Works Commission (OPWC) Loan	190,883	0.00%
Total	<u>\$810,843</u>	

The revenue anticipation note was issued in the amount of \$115,950 during 1998 and was used to purchase a fire truck. The note is collateralized by fire levy receipts. The note will be repaid in February 2002.

The general obligation bonds were issued to renovate the municipal building and safety building and are direct obligations of the Village for which its full faith, credit and resources are pledged and are payable from taxes levied on all taxable property in the Village. The Municipal Building Bonds were issued in the amount of \$650,000 on March 1, 1992 and will be repaid by December 1, 2011.

The Ohio Water Development Authority (OWDA) loans relate to a water system improvement project. The loans are collateralized by water receipts.

**VILLAGE OF CARROLLTON  
CARROLL COUNTY**

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

**6. DEBT – (Continued)**

The Ohio Public Works Commission (OPWC) loans relate to a well field transmission line project and a waterline replacement project. The loans are collateralized by water receipts.

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

	Revenue Anticipation Note	General Obligation Bonds	OWDA Loans	OPWC Loans
Year ending December 31:				
2002	\$36,547	\$59,798	\$34,161	\$19,112
2003		64,820	17,081	19,112
2004		62,459		19,112
2005		60,045		19,112
2006		62,526		19,112
2007 – 2011		309,765		213,093
Total	<u>\$36,547</u>	<u>\$619,413</u>	<u>\$51,242</u>	<u>\$308,653</u>

**7. RETIREMENT SYSTEMS**

The Village's law enforcement officers and firefighters belong to the Ohio Police and Fire Pension Funds (OP&F). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are cost-sharing, multiple-employer plans. These plans provide 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, OP&F participants contributed 10% of their wages. The Village contributed an amount equal to 19.5% of police participant and 24% of fire participant wages. PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2001. The Village has paid all contributions required through December 31, 2001.

**8. RISK MANAGEMENT**

The Village has obtained commercial insurance for the following risks:

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

The Village also provides health insurance for all full-time employees.

**VILLAGE OF CARROLLTON  
CARROLL COUNTY**

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

**9. LANDFILL CLOSURE AND POSTCLOSURE COSTS**

The Village landfill was taken over by Carroll County during 1989 and was closed in 1993. State and Federal laws and regulations require that Carroll County perform certain maintenance and monitoring functions at the closed landfill site for thirty years after closure. The Village shares in the estimated liability disclosed. The Village and the County have pending negotiations regarding the Village's share of the liability. The estimated liability for the landfill is \$2,363,000 for the closure costs and \$1,172,500 for postclosure costs. The estimated cost of landfill closure and postclosure care expenses is based on the amount that would be paid if all materials and services required to monitor and maintain the closed landfill were acquired as of December 31, 2000. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County and the Village have not yet agreed on the proportion of the liability for which the Village is responsible and an estimate is not currently determinable. As of the date of this report, the Village does not have a comprehensive plan for retiring this liability and is considering its options.

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**Auditor of State  
Betty Montgomery**

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

Village of Carrollton  
Carroll County  
80 Second Street SW  
Carrollton, Ohio 44615-1539

To the Village Council:

We have audited the accompanying financial statements of the Village of Carrollton (the Village) as of and for the year ended December 31, 2001, and have issued our report thereon dated March 31, 2003. 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 one instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2001-31210-001. We also noted an immaterial instance of noncompliance that we have reported to management of the Village in a separate letter dated March 31, 2003.

**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 March 31, 2003.

Village of Carrollton  
Carroll County  
Report of Independent Accountants on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

March 31, 2003

VILLAGE OF CARROLLTON  
CARROLL COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2001

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

FINDING NUMBER 2001-31210-001

**Noncompliance Citation**

**Ohio Rev. Code, Section 5705.41(D)**, provides that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon. This section also provides for two exceptions to the above requirements:

1. 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, the Village Council may authorize the issuance of a warrant in payment of amount due upon such contract or order by resolution within thirty (30) days from the receipt of such certificate.
2. If the amount involved is less than one thousand dollars (\$1,000), the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of the Council, if such expenditure is otherwise valid.

Our test of disbursements indicated that 40% of the 2001 expenditures tested were committed prior to the certification of available funds by the Village Clerk. Neither exception listed above was followed, contrary to Ohio Rev. Code 5705.41(D). This condition does not provide adequate accountability over the Village's disbursements. Obligations may be incurred which either Council or management has not authorized or which the Village cannot afford.

The Village should establish control policies and procedures that are sufficient to ensure that purchases are certified and encumbered by the Clerk at the time of purchase.

**VILLAGE OF CARROLLTON  
CARROLL COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2000-31210-001	Revised Code 5705.41(D), failure to certify funds	No	Not Corrected, will repeat for current year as finding # 2001-31210-001.



**Auditor of State  
Betty Montgomery**

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**VILLAGE OF CARROLLTON**

**CARROLL 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 15, 2003**