



**VILLAGE OF KIRKERSVILLE  
LICKING COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999 - 1998**



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

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**STATE OF OHIO**



VILLAGE OF KIRKERSVILLE  
LICKING COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS

Council Members  
Village of Kirkersville  
Licking County  
P.O. Box 211  
Kirkersville, Ohio 43033-0211

We have audited the accompanying financial statements of the Village of Kirkersville, Licking County, Ohio (the Village) as of and for the years ended December 31, 1999 and December 31, 1998. 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 of Kirkersville, Licking County, Ohio as of December 31, 1999 and December 31, 1998, 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 August 2, 2000 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.

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".

**JIM PETRO**  
Auditor of State

August 2, 2000



**VILLAGE OF KIRKERSVILLE  
LICKING 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>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Taxes	\$26,092	\$0	\$26,092
Intergovernmental Receipts	40,119	13,978	54,097
Charges for Services	1,233	0	1,233
Fines, Licenses, and Permits	50,453	0	50,453
Miscellaneous	7,774	0	7,774
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	125,671	13,978	139,649
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	50,420	0	50,420
Public Health Services	997	0	997
Community Environment	727	0	727
Transportation	0	7,401	7,401
General Government	53,717	0	53,717
Debt Service:			
Principal Payments	2,348	0	2,348
Interest Payments	59	0	59
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	108,268	7,401	115,669
Total Cash Receipts Over/(Under) Cash Disbursements	17,403	6,577	23,980
<b>Other Financing Receipts/(Disbursements):</b>			
Sale of Assets	112,160	0	112,160
	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	129,563	6,577	136,140
Fund Cash Balances, January 1	76,614	2,941	79,555
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$206,177</u></b>	<b><u>\$9,518</u></b>	<b><u>\$215,695</u></b>

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

**VILLAGE OF KIRKERSVILLE  
LICKING COUNTY**

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

	<u>Proprietary Fund</u>	<u>Fiduciary Fund</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$136,945	\$0	\$136,945
Total Operating Cash Receipts	136,945	0	136,945
<b>Operating Cash Disbursements:</b>			
Personal Services	4,140	0	4,140
Contractual Services	68,810	0	68,810
Supplies And Materials	437	0	437
Total Operating Cash Disbursements	73,387	0	73,387
Operating Income/(Loss)	63,558	0	63,558
<b>Non-Operating Cash Receipts:</b>			
Other Non-Operating Receipts	0	59,424	59,424
<b>Non-Operating Cash Disbursements:</b>			
Debt Service	54,849	0	54,849
Other Non-Operating Cash Disbursements	0	61,187	61,187
Total Non-Operating Cash Disbursements	54,849	61,187	116,036
Net Receipts Over/(Under) Disbursements	8,709	(1,763)	6,946
Fund Cash Balances, January 1	85,972	4,273	90,245
<b>Fund Cash Balances, December 31</b>	<b><u>\$94,681</u></b>	<b><u>\$2,510</u></b>	<b><u>\$97,191</u></b>

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



**VILLAGE OF KIRKERSVILLE  
LICKING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Taxes	\$28,981	\$0	\$28,981
Intergovernmental Receipts	36,251	13,871	50,122
Charges for Services	1,240	0	1,240
Fines, Licenses, and Permits	65,281	0	65,281
Miscellaneous	5,386	0	5,386
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	137,139	13,871	151,010
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	44,727	0	44,727
Public Health Services	6,850	0	6,850
Community Environment	1,452	0	1,452
Transportation	0	33,685	33,685
General Government	47,793	0	47,793
Debt Service:			
Principal Payments	3,343	0	3,343
Interest Payments	288	0	288
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	104,453	33,685	138,138
Total Cash Receipts Over/(Under) Cash Disbursements	32,686	(19,814)	12,872
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-In	0	15,000	15,000
Transfers-Out	(15,000)	0	(15,000)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(15,000)	15,000	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	17,686	(4,814)	12,872
Fund Cash Balances, January 1	58,928	7,755	66,683
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$76,614</u></b>	<b><u>\$2,941</u></b>	<b><u>\$79,555</u></b>

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

**VILLAGE OF KIRKERSVILLE  
LICKING COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
PROPRIETARY FUND AND SIMILAR FIDUCIARY FUND  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Proprietary Fund</u>	<u>Fiduciary Fund</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$129,897	\$0	\$129,897
Total Operating Cash Receipts	129,897	0	129,897
<b>Operating Cash Disbursements:</b>			
Personal Services	4,140	0	4,140
Contractual Services	60,216	0	60,216
Supplies And Materials	494	0	494
Total Operating Cash Disbursements	64,850	0	64,850
Operating Income/(Loss)	65,047	0	65,047
<b>Non-Operating Cash Receipts:</b>			
Other Non-Operating Receipts	0	83,878	83,878
<b>Non-Operating Cash Disbursements:</b>			
Debt Service	54,228	0	54,228
Other Non-Operating Cash Disbursements	0	80,786	80,786
Total Non-Operating Cash Disbursements	54,228	80,786	135,014
Net Receipts Over/(Under) Disbursements	10,819	3,092	13,911
Fund Cash Balances, January 1	75,153	1,181	76,334
<b>Fund Cash Balances, December 31</b>	<b><u>\$85,972</u></b>	<b><u>\$4,273</u></b>	<b><u>\$90,245</u></b>

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

**VILLAGE OF KIRKERSVILLE  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Kirkersville, Licking County, Ohio, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including 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 and Investments**

Certificates of deposit are valued at cost. The investment of STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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.

**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:

**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 or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Fund:

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

**VILLAGE OF KIRKERSVILLE  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(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:

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

**Fiduciary Funds (Agency Fund)**

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:

Mayor's Court Fund - This fund receives money from citations issued by the Village's Police Department. Money collected is distributed in accordance with the Ohio Revised Code to the Village and the State.

**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. 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 unencumbered 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.

A summary of 1999 and 1998 budgetary activity appears in Note 3.

**VILLAGE OF KIRKERSVILLE  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

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

**F. Property, Plant and Equipment**

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

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

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

	<u>1999</u>	<u>1998</u>
Demand deposits	\$ 256,067	\$ 115,868
Certificates of deposit	33,967	32,195
Total deposits	290,034	148,063
STAR Ohio	22,852	21,737
Total investments	22,852	21,737
Total deposits and investments	\$ 312,886	\$ 169,800

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

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 1999 and December 31, 1998 was as follows:

<b>1999 Budgeted vs. Actual Receipts</b>			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 116,097	\$ 237,831	\$ 121,734
Special Revenue	13,869	13,978	109
Enterprise	113,777	136,945	23,168
Total	\$ 243,743	\$ 388,754	\$ 145,011

**VILLAGE OF KIRKERSVILLE  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

**1999 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 109,765	\$ 108,268	\$ 1,497
Special Revenue	16,125	7,401	8,724
Enterprise	135,400	128,236	7,164
Total	<u>\$ 261,290</u>	<u>\$ 243,905</u>	<u>\$ 17,385</u>

**1998 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 101,662	\$ 137,139	\$ 35,477
Special Revenue	13,200	28,871	15,671
Enterprise	95,500	129,897	34,397
Total	<u>\$ 210,362</u>	<u>\$ 295,907</u>	<u>\$ 85,545</u>

**1998 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 104,457	\$ 119,453	\$ (14,996)
Special Revenue	33,685	33,685	0
Enterprise	119,078	119,078	0
Total	<u>\$ 257,220</u>	<u>\$ 272,216</u>	<u>\$ (14,996)</u>

In 1998, appropriations exceeded the estimated revenues available for expenditure in the Street Construction, Maintenance and Repair Fund and expenditures exceeded appropriations in the General Fund. The Village did not encumber all commitments required by Ohio Law.

**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.

**VILLAGE OF KIRKERSVILLE  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**4. PROPERTY TAX** (Continued)

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. DEBT**

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan #2080	\$ 177,618	7.54%
Ohio Water Development Authority Loan #2080S	109,833	6.75%
Ohio Water Development Authority Loan #5034	155,796	6.02%
Farmers Home Administration Loan	110,608	4.50%
Total	\$ 553,855	

The Ohio Water Development Authority (OWDA) and Farmers Home Administration (FHA) loaned the Village monies to make needed repairs on the sewer plant servicing the Village populous. The OWDA loans will be repaid in semiannual installments of \$9,058, 5,286, and 6,992, respectively, including interest, over 20 years. The FHA loan will be paid in semiannual installments of \$6,087, including interest, over 20 years. The loans are collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA and FHA debt service requirements.

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

Year ending December 31:	OWDA Loan #2080	OWDA Loan #2080S	OWDA Loan #5034	FHA Loan
2000	\$ 18,116	\$ 10,573	\$ 13,984	\$ 12,175
2001	18,116	10,573	13,984	12,175
2002	18,116	10,573	13,984	12,175
2003	18,116	10,573	13,984	12,175
2004	18,116	10,573	13,984	12,175
Subsequent	244,573	142,743	195,781	170,450
Total	\$ 335,153	\$ 195,608	\$ 265,701	\$ 231,325

**VILLAGE OF KIRKERSVILLE  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**6. RETIREMENT SYSTEMS**

Village 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 1999 and 1998, members of PERS contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 1999.

Village officials belong to social security (FICA). These members contributed 6.2% of their gross wages. The Village contributed an amount equal to 6.2% of participants' gross salaries. The Village has paid all contributions required through December 31, 1999.

**7. RISK MANAGEMENT**

The Village has obtained commercial insurance for the following risks:

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





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

Council Members  
Village of Kirkersville  
Licking County  
P.O. Box 211  
Kirkersville, Ohio 43033-0211

We have audited the financial statements of the Village of Kirkersville, Licking County, Ohio, (the Village) as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated August 2, 2000. 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 1999-30645-001 through 1999-30645-003. We also noted a certain immaterial instance of noncompliance that we have reported to management of the Village in a separate letter dated August 2, 2000.

**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 August 2, 2000.

This report is intended 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", written in a cursive style.

**JIM PETRO**  
Auditor of State

August 2, 2000

**VILLAGE OF KIRKERSVILLE  
LICKING COUNTY**

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

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 1999-30645-001**

Ohio Rev. Code Section 5705.41(D) states in part that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of fiscal officer of the subdivision. 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.

Prior certification of funds was not obtained for all expenditures tested for 1998 and 1999.

The Clerk/Treasurer should certify funds before each payment is made through the issuance of a regular, blanket or super blanket purchase order. One blanket certificate can be issued for each line item appropriation for recurring and reasonably predictable operating expenses. These blanket certificates should be canceled at the end of each fiscal year. A super blanket purchase order is available for commitments exceeding \$5,000.

Also, as an alternative, the Village can issue then and now certificates for expenses up to \$1,000. Then and now certificates allow the Clerk/Treasurer to certify that both at the time the expenditure was made and at the time that the certification is completed, sufficient funds are available. Then and now certificates issued by the Clerk/Treasurer over \$1,000 must be authorized by Council within thirty days after payment.

**FINDING NUMBER 1999-30645-002**

Ohio Rev. Code Section 5705.39 states that total appropriations from each fund shall not exceed the total estimated resources available for expenditure as certified by the budget commission. In 1998, Street Construction, Maintenance and Repair Fund appropriations exceeded total certified revenue available for expenditure by \$13,797.

The Clerk/Treasurer should closely monitor appropriations versus total estimated revenues and make appropriate budgetary adjustments with approval from Council.

**FINDING NUMBER 1999-30645-003**

Ohio Rev. Code Section 5705.41(B) prohibits a Village from making an expenditure unless it has been properly appropriated. In 1998, the General Fund had disbursements in excess of appropriations totaling \$14,996.

The Clerk/Treasurer should periodically review the appropriation ledger to ensure that expenditures do not exceed appropriations. The Clerk/Treasurer should not approve any disbursements which exceed appropriations. The Clerk/Treasurer should request Council to determine if they wish to approve the disbursements by amending appropriations.





**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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**VILLAGE OF KIRKERSVILLE**

**LICKING COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED**  
**SEPTEMBER 12, 2000**