

VILLAGE OF KINGSTON

AUDIT REPORT

JANUARY 1, 2003 - DECEMBER 31, 2004



**Auditor of State
Betty Montgomery**

Mayor and Members of Council
Village of Kingston
P. O. Box 92
Kingston, Ohio 45644

We have reviewed the *Independent Auditor's Report* of the Village of Kingston, Ross County, prepared by Wolfe, Wilson & Phillips, Inc., for the audit period January 1, 2003 through December 31, 2004. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of Kingston is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

August 25, 2005

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**VILLAGE OF KINGSTON
ROSS COUNTY
JANUARY 1, 2003 - DECEMBER 31, 2004**

TABLE OF CONTENTS

Table of Contents	(i)
Independent Auditors' Report	1
Financial Statements	
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types For the Year Ended December 31, 2004	2
Combined Statement of Cash Receipts, Cash Disbursements, and Changes In Fund Balances - All Proprietary Fund Types For the Year Ended December 31, 2004	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types For the Year Ended December 31, 2003	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes In Fund Balances - All Proprietary Fund Types For the Year Ended December 31, 2003	5
Notes to the Financial Statements	6-10
Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statement Performed in Accordance with Government Auditing Standards.	11
Schedule of Findings	12
Schedule of Prior Audit Findings	13

**WOLFE, WILSON, & PHILLIPS, INC.
37 SOUTH SEVENTH STREET
ZANESVILLE, OHIO 43701**

INDEPENDENT AUDITORS' REPORT

Mayor and Village Council
Village of Kingston
P.O. Box 650
Kingston, Ohio 45644

We have audited the accompanying financial statements of the Village of Kingston, Ross County, as of and for the years ended December 31, 2004 and 2003. These financial statements are the responsibility of the Village of Kingston'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 described more fully in Note 1, the Village of Kingston has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America. Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, we presume they are material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village of Kingston's combined funds as of December 31, 2004 and 2003, and their changes in financial position.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserve for encumbrances of the Village of Kingston, Ross County, as of December 31, 2004 and 2003, 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 a report dated July 7, 2005, on our consideration of the Village of Kingston's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. 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.

Wolfe, Wilson, & Phillips, Inc.
Zanesville, Ohio
July 7, 2005

**VILLAGE OF KINGSTON
ROSS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES-ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$ 11,907	\$ 3,966	\$ 15,873
Intergovernmental Receipts	77,609	44,702	122,311
Fines, Licenses, and Permits	450	-	450
Earnings on Investments	17,946	2,943	20,889
Miscellaneous	6,828	200	7,028
Total Cash Receipts	<u>114,740</u>	<u>51,811</u>	<u>166,551</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	7,224	-	7,224
Leisure Time Activities	-	3,892	3,892
Community Environment	1,820	-	1,820
Basic Utility	29,713	-	29,713
Transportation	-	7,388	7,388
General Government	53,336	-	53,336
Capital Outlay	178	-	178
Total Cash Disbursements	<u>92,271</u>	<u>11,280</u>	<u>103,551</u>
Total Cash Receipts Over/(Under) Cash Disbursements	22,469	40,531	63,000
Fund Cash Balances, January 1	<u>263,758</u>	<u>118,638</u>	<u>382,396</u>
Fund Cash Balances, December 31	<u>\$ 286,227</u>	<u>\$ 159,169</u>	<u>\$ 445,396</u>

See notes to financial statements.

**VILLAGE OF KINGSTON
ROSS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES-PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$ 287,409
Miscellaneous	563
Total Operating Cash Receipts	287,972
Operating Cash Disbursements:	
Personal Services	75,202
Fringe Benefits	6,270
Contractual Services	53,801
Supplies and Materials	27,888
Capital Outlay	-
Total Operating Cash Disbursements	163,161
Operating Income/(Loss)	124,811
Non-Operating Cash Receipts	
Property Tax and Other Local taxes	157,197
Total Non-Operating Cash Receipts	157,197
Non-Operating Cash Disbursements	
Debt Service - Principal	155,951
Debt Service - Interest	110,126
Total Non-Operating Cash Disbursements	266,077
Net Receipts Over Disbursements	15,931
Fund Cash Balances, January 1	447,648
Fund Cash Balances, December 31	\$ 463,579

See notes to financial statements.

**VILLAGE OF KINGSTON
ROSS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES-ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$ 11,848	\$ 3,946	\$ 15,794
Intergovernmental Receipts	58,160	36,884	95,044
Fines, Licenses, and Permits	575	-	575
Earnings on Investments	18,372	1,533	19,905
Miscellaneous	1,627	125	1,752
Total Cash Receipts	<u>90,582</u>	<u>42,488</u>	<u>133,070</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	6,239	-	6,239
Leisure Time Activities	-	4,419	4,419
Community Environment	1,851	-	1,851
Basic Utility	5,305	-	5,305
Transportation	-	3,201	3,201
General Government	64,143	-	64,143
Capital Outlay	-	-	-
Total Cash Disbursements	<u>77,538</u>	<u>7,620</u>	<u>85,158</u>
Total Cash Receipts Over/(Under) Cash Disbursements	13,044	34,868	47,912
Fund Cash Balances, January 1	<u>250,714</u>	<u>83,770</u>	<u>334,484</u>
Fund Cash Balances, December 31	<u>\$ 263,758</u>	<u>\$ 118,638</u>	<u>\$ 382,396</u>
Reserve for Encumbrances, December 31	<u>\$ 1,710</u>	<u>\$ 112</u>	<u>\$ 1,822</u>

See notes to financial statements.

**VILLAGE OF KINGSTON
ROSS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES-PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$ 294,032
Miscellaneous	165
Total Operating Cash Receipts	294,197
Operating Cash Disbursements:	
Personal Services	74,719
Fringe Benefits	7,000
Contractual Services	56,539
Supplies and Materials	17,695
Capital Outlay	-
Total Operating Cash Disbursements	155,953
Operating Income/(Loss)	138,244
Non-Operating Cash Receipts	
Property Tax and Other Local taxes	159,990
Total Non-Operating Cash Receipts	159,990
Non-Operating Cash Disbursements	
Debt Service - Principal	159,071
Debt Service - Interest	112,006
Total Non-Operating Cash Disbursements	271,077
Net Receipts Over Disbursements	27,157
Fund Cash Balances, January 1	420,491
Fund Cash Balances, December 31	\$ 447,648
Reserve for Encumbrances, December 31	\$ 2,376

See notes to financial statements.

**VILLAGE OF KINGSTON
ROSS COUNTY**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Kingston, Ross 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, and park operations. The Village contracts with Green Township to provide fire protection 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.

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 Funds:

Street Construction, Maintenance and Repair Fund – This fund is used to account for gasoline tax monies and motor vehicle tax monies for constructing, maintaining and repairing Village streets.

Park and Recreation Fund – This fund receives property tax revenue and donations for maintaining the Park.

State Highway Fund – This fund receives gasoline and license tax money to repair Village streets.

**VILLAGE OF KINGSTON
ROSS COUNTY**

NOTES TO FINANCIAL STATEMENTS

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 Funds:

Water Fund – This fund is used to account for charges for services from residents to cover the cost of providing water services.

Sewer Fund – This fund is used to account for charges for services from residents to cover the cost of providing sewer services.

Water Debt Service Fund – This fund receives utility surcharges from customers for the payment of loans obtained through the Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC).

Sewer Debt Service Fund – This fund receives utility surcharges from customers for the payment of loans obtained through the OWDA and OPWC.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

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. Unencumbered 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. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2004 and 2003 budgetary activity appears in Note 3.

**VILLAGE OF KINGSTON
ROSS COUNTY**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Property, Plant and Equipment

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

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

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:

	2004	2003
Demand Deposits	\$ 348,897	\$ 288,355
Certificates of Deposit	560,078	541,689
Demand Deposits	\$ 908,975	\$ 830,044

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 ended December 31, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 91,189	\$ 114,740	\$ 23,551
Special Revenue	38,493	51,811	13,318
Enterprise	440,000	445,169	5,169
Total	\$ 569,682	\$ 611,720	\$ 42,038

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 139,612	\$ 92,271	\$ 47,341
Special Revenue	21,016	11,280	9,736
Enterprise	513,062	429,238	83,824
Total	\$ 673,690	\$ 532,689	\$ 140,901

**VILLAGE OF KINGSTON
ROSS COUNTY**

NOTES TO FINANCIAL STATEMENTS

3. BUDGETARY ACTIVITY (Continued)

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 90,582	\$ 90,582	\$ -
Special Revenue	42,488	42,488	-
Enterprise	454,187	454,187	-
Total	<u>\$ 587,257</u>	<u>\$ 587,257</u>	<u>\$ -</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 149,569	\$ 79,248	\$ 70,321
Special Revenue	21,416	7,732	13,684
Enterprise	483,849	429,406	54,443
Total	<u>\$ 654,834</u>	<u>\$ 516,386</u>	<u>\$ 138,448</u>

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. DEBT

Debt outstanding at December 31, 2004 was as follows:

	Principal	Interest rate
Ohio Water Development Authority Loan-2306	\$ 1,568,782	5.20%
Ohio Water Development Authority Loan-4005	346,049	6.61%
Ohio Public Works Commission-Sewer 00441	212,895	0.00%
Total	<u>\$ 2,127,726</u>	

**VILLAGE OF KINGSTON
ROSS COUNTY**

NOTES TO FINANCIAL STATEMENTS

5. DEBT (Continued)

The Ohio water Development Authority (OWDA) Loans and the Ohio Public Works Commission (OPWC) are loans issued through their respective agencies to the Village to finance the expansion and improvements of the water and sewer facilities to meet mandatory improvements regulated by the Ohio Environmental Protection Agency.

The loans are secured by the water and sewer surcharges assessed to utility users.

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

Year Ended December 31	OWDA 2306	OWDA 4005	OPWC
2005	\$ 203,172	\$ 40,495	\$ 22,410
2006	203,172	40,495	22,410
2007	203,172	40,495	22,410
2008	203,172	40,495	22,410
2009	203,172	40,495	22,410
Thereafter	1,015,860	323,960	100,845
Totals	<u>\$ 2,031,720</u>	<u>\$ 526,435</u>	<u>\$ 212,895</u>

The prior audit report had a balance for OWDA Loan 144SRF, this loan is actually OWDA Loan 2306 and was reported twice on the prior audit report.

6. RETIREMENT SYSTEMS

The Village’s full-time employees and elected officials 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 2004 and 2003, PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participant’s gross salaries. The Village has paid all contributions required through December 31, 2004.

7. 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, dental and vision coverage to full time employees through a private carrier.

**WOLFE, WILSON, & PHILLIPS, INC.
37 SOUTH SEVENTH STREET
ZANESVILLE, OHIO 43701**

**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT
OF FINANCIAL STATEMENT PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.**

Mayor and Village Council
Village of Kingston
P.O. Box 650
Kingston, Ohio 45644

We have audited the financial statements of The Village of Kingston as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated July 7, 2005, wherein we noted the Village followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. . 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.

Internal Control Over Financing Reporting

In planning and performing our audit, we considered the Village of Kingston's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the combined financial statements and not to provide an opinion 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 a material weakness. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level of risk that misstatements caused by error or fraud 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, which we have reported to the management of the Village of Kingston in a separate letter dated July 7, 2005.

Compliance

As part of obtaining reasonable assurance about whether the Village of Kingston's combined financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, 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* and is described in the accompanying schedule of findings as item 2004-01. We also noted certain immaterial instances of noncompliance that we have reported to the management of the Village of Kingston in a separate letter dated July 7, 2005.

This report is intended for the information of the Mayor, Clerk, Council and the Auditor of State and is not intended to be and should not be used by anyone other than these specified parties.

Wolfe, Wilson, & Phillips, Inc.
Zanesville, Ohio
July 7, 2005

**VILLAGE OF KINGSTON
ROSS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2004**

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

FINDING NUMBER 2004-01

Ohio Revised 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 was not obtained for 28.0% of the expenditures tested.

The Clerk should certify funds before each payment is made through the issuance of a regular, blanket, or super blanket purchase order. Blanket certificates should be issued for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of council against any specific line item account over a period not running beyond the end of the current fiscal year. A super blanket purchase order can be completed for any amount for expenditures and contracts from a specific line item appropriation account in a specified fund for most recurring or reasonable predictable operating expenditures. This is not to extend beyond the current year. More than one super blanket may be outstanding at one particular time for a particular line item appropriation account.

Also, as an alternative, the Village can issue then and now certificates for expenses up to \$3,000. Then and now certificates allow the Clerk to certify that both at the time the expenditure was made and at the time that the certification is completed, sufficient funds are available. These certificates can be certified by the Clerk without subsequent authorization from Council. However, then and now certificates issued by the Clerk over \$3,000 must be authorized by Council within thirty days after payment.

**VILLAGE OF KINGSTON
ROSS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2004 AND 2003**

Finding Number	Finding Summary	Fully Corrected	Not Corrected, Partially Corrected Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2002-001	AOS Bulletin 97-003 Advances guidelines	Yes	Finding No Longer Valid. Village made adjustment.
2002-002	Segregation of duties Water/Sewer	Yes	Finding No Longer Valid. An internal audit was performed and monthly information is presented to Council.



**Auditor of State
Betty Montgomery**

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VILLAGE OF KINGSTON

ROSS 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 8, 2005**