



**VILLAGE OF TRIMBLE  
ATHENS COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



VILLAGE OF TRIMBLE  
ATHENS COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Trimble  
Athens County  
19549 Congress Street  
P.O. Box 121  
Trimble, Ohio 45782

To the Village Council:

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

Except as discussed in the following paragraph, 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.

There was insufficient audit evidence to support the Mayor's Court activity in 1999, which represents 100% of the receipts and expenditures of the Agency Fund for 1999.

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, except for the Mayor's Court Agency Fund activity in 1999, upon which we express no 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 of Trimble, Athens County, as of December 31, 2000 and 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 3, 2001, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

**Jim Petro**  
Auditor of State

May 3, 2001

**VILLAGE OF TRIMBLE  
ATHENS COUNTY**

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

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$ 22,132	\$ 13,018	\$ 35,150
Intergovernmental Receipts	12,936	13,749	26,685
Fines, Licenses, and Permits	3,714		3,714
Earnings on Investments	1,552	203	1,755
Miscellaneous	1,613	588	2,201
	<u>41,947</u>	<u>27,558</u>	<u>69,505</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	12,501	2,091	14,592
Public Health Services	495		495
Basic Utility Services		6,227	6,227
Transportation		17,701	17,701
General Government	28,095		28,095
	<u>41,091</u>	<u>26,019</u>	<u>67,110</u>
Total Cash Disbursements	<u>41,091</u>	<u>26,019</u>	<u>67,110</u>
Total Cash Receipts Over/(Under) Cash Disbursements	856	1,539	2,395
Fund Cash Balances January 1	<u>19,938</u>	<u>14,685</u>	<u>34,623</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$ 20,794</u></b>	<b><u>\$ 16,224</u></b>	<b><u>\$ 37,018</u></b>
Reserves for Encumbrances, December 31	<u>\$ 670</u>	<u>\$ 7,215</u>	<u>\$ 7,885</u>

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

**VILLAGE OF TRIMBLE  
ATHENS COUNTY**

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

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$ 54,523	\$	\$ 54,523
Miscellaneous	143		143
	<u>54,666</u>	<u>0</u>	<u>54,666</u>
<b>Operating Cash Disbursements:</b>			
Personal Services	7,426		7,426
Travel/Transportation	1,900		1,900
Contractual Services	37,718		37,718
Supplies and Materials	3,060		3,060
	<u>50,104</u>	<u>0</u>	<u>50,104</u>
Operating Income/(Loss)	<u>4,562</u>	<u>0</u>	<u>4,562</u>
<b>Non-Operating Cash Receipts/(Disbursements):</b>			
Other Non-Operating Cash Receipts		4,797	4,797
Other Non-Operating Cash Disbursements		(5,837)	(5,837)
	<u>0</u>	<u>(1,040)</u>	<u>(1,040)</u>
Net Cash Receipts Over/(Under) Cash Disbursements	4,562	(1,040)	3,522
Fund Cash Balances, January 1	<u>26,438</u>	<u>1,040</u>	<u>27,478</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$ 31,000</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 31,000</u></b>
Reserve for Encumbrances, December 31	<u>\$ 10,326</u>	<u>\$ 0</u>	<u>\$ 10,326</u>

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



**VILLAGE OF TRIMBLE  
ATHENS 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**

	<b>Governmental Fund Types</b>		<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$ 21,373	\$ 14,212	\$ 35,585
Intergovernmental Receipts	12,448	20,646	33,094
Fines, Licenses, and Permits	6,313		6,313
Earnings on Investments	1,645	171	1,816
Miscellaneous	1,272	238	1,510
Total Cash Receipts	43,051	35,267	78,318
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	9,633	4,052	13,685
Basic Utility Services		6,374	6,374
Supplies and Materials		209	209
Transportation		20,117	20,117
General Government	23,717	7,885	31,602
Total Cash Disbursements	33,350	38,637	71,987
Total Cash Receipts Over/(Under) Cash Disbursements	9,701	(3,370)	6,331
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-In	964	1,852	2,816
Transfers-Out		(4,385)	(4,385)
Total Other Financing Receipts/(Disbursements)	964	(2,533)	(1,569)
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	10,665	(5,903)	4,762
Fund Cash Balances January 1	9,273	20,588	29,861
<b>Fund Cash Balances, December 31</b>	<b>\$ 19,938</b>	<b>\$ 14,685</b>	<b>\$ 34,623</b>
Reserves for Encumbrances, December 31	\$ 565	\$ 1,161	\$ 1,726

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

**VILLAGE OF TRIMBLE  
ATHENS COUNTY**

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

	<b>Proprietary Fund Type</b>	<b>Fiduciary Fund Type</b>	<b>Totals (Memorandum Only)</b>
	<b>Enterprise</b>	<b>Agency</b>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$ 55,692	\$	\$ 55,692
Miscellaneous	52		52
Total Operating Cash Receipts	55,744	0	55,744
<b>Operating Cash Disbursements:</b>			
Personal Services	8,168		8,168
Travel/Transportation	2,765		2,765
Contractual Services	43,443		43,443
Supplies and Materials	4,565		4,565
Total Operating Cash Disbursements	58,941	0	58,941
Operating Income/(Loss)	(3,197)	0	(3,197)
<b>Non-Operating Cash Receipts/(Cash Disbursements):</b>			
Other Non-Operating Cash Receipts		7,693	7,693
Other Non-Operating Cash Disbursements		(6,773)	(6,773)
Total Non-Operating Cash Receipts/(Disbursements)	0	920	920
Excess of Cash Receipts Over/(Under) Cash Disbursements Before Interfund Transfers	(3,197)	920	(2,277)
Transfers-In	1,569		1,569
Net Cash Receipts Over/(Under) Cash Disbursements	(1,628)	920	(708)
Fund Cash Balances, January 1	28,066	120	28,186
<b>Fund Cash Balances, December 31</b>	<b>\$ 26,438</b>	<b>\$ 1,040</b>	<b>\$ 27,478</b>
Reserve for Encumbrances, December 31	\$ 407	\$ 0	\$ 407

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

**VILLAGE OF TRIMBLE  
ATHENS COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Trimble, Athens 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, and an elected Mayor and Clerk. The Village provides general governmental services, including maintenance of streets, water utility services, street light services, and fire protection. The Village contracts with the Village of Glouster police department to provide security of persons and property.

The Village is associated with the Trimble Township Wastewater Treatment District, which is defined as a jointly governed organization. This organization is presented in Note 8.

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 and are neither charged when purchased nor credited at the time of redemption to their respective fund balances. Interest earned is recognized and recorded when received.

**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 Funds**

These funds are used to account for proceeds from specific sources that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

**VILLAGE OF TRIMBLE  
ATHENS COUNTY**

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

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

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds (Continued)**

*Street Construction, Maintenance and Repair Fund* - This fund receives gasoline tax and motor vehicle license tax money to construct, maintain and repair Village streets.

*FEMA Fund* - This fund receives federal grant money for the cleanup and repair of Village property destroyed by flooding.

**3. Enterprise Fund**

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 Enterprise Fund:

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

**4. Fiduciary Fund (Agency Fund)**

Funds for which the Village is acting in an agency capacity are classified as Agency Funds. The Village had the following Agency Fund:

*Mayor's Court Fund* - This fund accounts for the financial activity of the Mayor's Court.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (except certain agency funds) 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.

**VILLAGE OF TRIMBLE  
ATHENS COUNTY**

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

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

**E. Budgetary Process (Continued)**

**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 2000 and 1999 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.

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

The Village maintains a cash and investments 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>2000</u>	<u>1999</u>
Demand Deposits	\$ 54,857	\$ 48,940
Certificates of Deposit	<u>13,161</u>	<u>13,161</u>
Total Deposits	<u>\$ 68,018</u>	<u>\$ 62,101</u>

**Deposits:** Deposits, including certificates of deposit, are insured by the Federal Deposit Insurance Corporation.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2000 and 1999, follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 27,546	\$ 41,947	\$ 14,401
Special Revenue	29,301	27,558	(1,743)
Enterprise	<u>58,563</u>	<u>54,666</u>	<u>(3,897)</u>
Total	<u>\$ 115,410</u>	<u>\$ 124,171</u>	<u>\$ 8,761</u>

**VILLAGE OF TRIMBLE  
ATHENS COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 46,973	\$ 41,761	\$ 5,212
Special Revenue	40,217	33,234	6,983
Enterprise	71,481	60,430	11,051
Total	<u>\$ 158,671</u>	<u>\$ 135,425</u>	<u>\$ 23,246</u>

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 27,101	\$ 44,015	\$ 16,914
Special Revenue	32,300	37,119	4,819
Enterprise	56,857	57,313	456
Total	<u>\$ 116,258</u>	<u>\$ 138,447</u>	<u>\$ 22,189</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 39,273	\$ 33,915	\$ 5,358
Special Revenue	47,890	44,183	3,707
Enterprise	63,050	59,348	3,702
Total	<u>\$ 150,213</u>	<u>\$ 137,446</u>	<u>\$ 12,767</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 payment, the first half is due December 31. The second half payment is due the following June 20.

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

**VILLAGE OF TRIMBLE  
ATHENS COUNTY**

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

**4. PROPERTY TAX (Continued)**

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. RETIREMENT SYSTEMS**

The employees of the Village, as well as some of the elected officials, belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer defined-benefit pension plan. This plan provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of PERS participants' gross salaries through June 30, 2000. For the period July 1, 2000 through December 31, 2000, PERS temporarily reduced the employer's contribution rate to 8.13% of participants gross salaries. The Village has paid all contributions required through December 31, 2000.

Effective July 1, 1991, all employees not otherwise covered by a State Retirement System have an option to choose Social Security or the appropriate state system. As of December 31, 2000, two Village elected officials have elected Social Security. The Village of Trimble's liability is 6.2% of wages paid.

**6. RISK MANAGEMENT**

The Village has obtained commercial insurance coverage for the following risks:

- Comprehensive property, general liability and inland marine
- Vehicles, including fire vehicles, liability, comprehensive and collision
- Public officials' and law enforcement liability
- Wrongful acts and dishonesty bond

**7. OTHER LIABILITIES**

The Village owes the Bureau of Workers' Compensation \$6,000 annually related to a former employee. The Village owes the Public Employees Retirement System \$200 quarterly (\$2,200 total) related to a former employee.

**VILLAGE OF TRIMBLE  
ATHENS COUNTY**

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

**8. JOINTLY GOVERNED ORGANIZATION**

*Trimble Township Wastewater Treatment District* - The Trimble Township Wastewater Treatment District is a regional sewer district organized under Chapter 6119 of the Ohio Revised Code. The District operates under the direction of an eight member Board of Trustees whose membership is composed of two appointments from each of the participating subdivisions: Village of Trimble, Village of Jacksonville, Village of Glouster, and Trimble Township. The membership elects a President, Vice-President, and a Secretary-Treasurer, who are responsible for fiscal control of the financial resources of the District. To obtain financial information, write to the Trimble Township Wastewater Treatment District, Joy Hemsley, Secretary-Treasurer, at 18551 Jacksonville Road, P.O. Box 278, Jacksonville, Ohio 45740. During 1999, the Village paid the District \$240 for sewer services. During 2000, the Village also paid the District \$240 for sewer services.





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

Village of Trimble  
Athens County  
19549 Congress Street  
P.O. Box 121  
Trimble, Ohio 45782

To the Village Council:

We have audited the accompanying financial statements of the Village of Trimble, Athens County, Ohio (the Village), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated May 3, 2001, wherein we expressed no opinion on the 1999 financial activity of the Mayor's Court Agency Fund. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards*, which is described in the accompanying Schedule of Findings as item 2000-30705-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated May 3, 2001.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Village's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings as item 2000-30705-002.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe item 2000-30705-002 described above to be a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated May 3, 2001.

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

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

**Jim Petro**  
Auditor of State

May 3, 2001

**VILLAGE OF TRIMBLE  
ATHENS COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2000-30705-001**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41(D) states that no subdivision or taxing authority shall make any contract or order an expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purposes and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon. This section provides two "exceptions" to the above requirement:

- A. "Then and Now" Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was appropriated and free from any previous encumbrances, the Village Council may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
  
- B. If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Village Council.

In 1999, the Village did not obtain the necessary prior certification of available funds before incurring obligations for 43% of the nonpayroll disbursements tested. We did not note material compliance with this Section for 2000, as a result of the application of controls over expenditures.

We recommend the Village utilize purchase orders and obtain the fiscal officer's certification of the availability of funds prior to a commitment being incurred.

**FINDING NUMBER 2000-30705-002**

**Material Weakness - Mayor's Court**

The following internal control weaknesses were noted during 1999, which substantially increased the risk that transactions recorded in the Mayor's Court were not accurate or complete:

- A. The Mayor's Court bank account was not reconciled monthly, and did not agree to the cashbook.
  
- B. Several tickets were issued out of sequence and/or could not be accounted for. Few controls existed over unissued tickets and not all voided tickets were presented for audit.
  
- C. When a payment was received, the receipt number was not recorded on the ticket nor was the citation number documented on the duplicate receipt. This made it difficult to determine for which case the payment was made.

VILLAGE OF TRIMBLE  
ATHENS COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999  
(Continued)

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

**FINDING NUMBER 2000-30705-002 (Continued)**

**Material Weakness - Mayor's Court (Continued)**

- D. An accounts receivable ledger of the amounts due the Mayor's Court for unpaid fines was not maintained. This could result in the Village not knowing the amount of fine money due, and increases the possibility that fines will go uncollected.

Due to these weaknesses, we were unable to obtain sufficient evidential matter over the transactions recorded in 1999. However, the Village corrected the noted weaknesses during 2000.

**VILLAGE OF TRIMBLE  
ATHENS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2000 AND 1999**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected; Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1998-30705-001	A material noncompliance citation was issued under Ohio Rev. Code Section 5705.14 for an illegal transfer from the Fire Levy Fund to the General Fund.	Yes	Different Corrective Action Taken: The Village transferred the money back to the Fire Fund.
1998-30705-002	A material noncompliance citation was issued under Ohio Rev. Code Section 5705.41(B) for expenditures exceeding appropriations in several funds.	No	Partially Corrected: The issue is no longer significant for 1999 or 2000. The Village had expenditures exceeding appropriations in one fund. It is addressed in the Management Letter.
1998-30705-003	A material noncompliance citation was issued under Ohio Rev. Code Section 5705.41(D) for not utilizing the encumbrance method of accounting and for failing to obtain prior certification of available funds.	No	Partially Corrected: This issue is repeated in the current Schedule of Findings as item 2000-30705-001. However, for 2000, the situation was not material.
1998-30705-004	A material weakness was issued for a number of items concerning the Mayor's Court.	No	Partially Corrected: The issue was significant for 1999. The weaknesses were addressed in 2000. This issue is repeated in the current Schedule of Findings as item 2000-30705-002.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**VILLAGE OF TRIMBLE**

**ATHENS 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 24, 2001**