



**VILLAGE OF WAYNE
WOOD COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF WAYNE
WOOD COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Wayne
Wood County
125 Schoolhouse Street
P.O. Box 39
Wayne, Ohio 43466-0039

To the Village Council:

We have audited the accompanying financial statements of the Village of Wayne, Wood 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 audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village as of December 31, 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 August 27, 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 audits.

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

Jim Petro
Auditor of State

August 27, 2001

**VILLAGE OF WAYNE
WOOD 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, 2000**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$19,605	\$29,411		\$49,016
State Shared Taxes and Permits	34,378	41,746		76,124
Special Assessments	13,941	8,301		22,242
Charges for Services		18,774		18,774
Fines, Licenses, and Permits	16,079			16,079
Earnings on Investments	10,038	1,053	\$1,913	13,004
Miscellaneous	3,819			3,819
Total Cash Receipts	97,860	99,285	1,913	199,058
Cash Disbursements:				
Current:				
Security of Persons and Property	8,788	58,238		67,026
Public Health Services	294			294
Leisure Time Activities	1,625			1,625
Community Environment	7,110			7,110
Basic Utility Services	2,689			2,689
Transportation		34,309		34,309
General Government	29,728			29,728
Debt Service:				
Principal Payments		22,000		22,000
Interest Payments		1,031		1,031
Capital Outlay	23,227	3,704	13,188	40,119
Total Cash Disbursements	73,461	119,282	13,188	205,931
Total Receipts Over/(Under) Disbursements	24,399	(19,997)	(11,275)	(6,873)
Other Financing Receipts/(Disbursements):				
Transfers-In		12,000		12,000
Transfers-Out	(12,000)			(12,000)
Total Other Financing Receipts/(Disbursements)	(12,000)	12,000		
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	12,399	(7,997)	(11,275)	(6,873)
Fund Cash Balances, January 1	184,998	115,290	65,614	365,902
Fund Cash Balances, December 31	\$197,397	\$107,293	\$54,339	\$359,029

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

**VILLAGE OF WAYNE
WOOD 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, 2000**

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$179,136		\$179,136
Miscellaneous	310		310
Total Operating Cash Receipts	<u>179,446</u>		<u>179,446</u>
Operating Cash Disbursements:			
Personal Services	45,368		45,368
Contractual Services	23,523		23,523
Supplies and Materials	13,158		13,158
Capital Outlay	600		600
Total Operating Cash Disbursements	<u>82,649</u>		<u>82,649</u>
Operating Income	<u>96,797</u>		<u>96,797</u>
Non-Operating Cash Receipts:			
Other Non-Operating Receipts		\$19,091	19,091
Non-Operating Cash Disbursements:			
Debt Service	77,651		77,651
Other Non-Operating Cash Disbursements		20,391	20,391
Total Non-Operating Cash Disbursements	<u>77,651</u>	<u>20,391</u>	<u>98,042</u>
Net Receipts Over/(Under) Disbursements	19,146	(1,300)	17,846
Fund Cash Balances, January 1	<u>296,111</u>	<u>1,300</u>	<u>297,411</u>
Fund Cash Balances, December 31	<u>\$315,257</u>	<u>1,300</u>	<u>\$315,257</u>

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

**VILLAGE OF WAYNE
WOOD 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, 1999**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$13,381	\$29,592		\$42,973
State Shared Taxes and Permits	29,241	40,945		70,186
Special Assessments	13,744			13,744
Intergovernmental Receipts	23,380	5,058		28,438
Charges for Services		33,406		33,406
Fines, Licenses, and Permits	13,159			13,159
Earnings on Investments	7,798	766	\$2,089	10,653
Miscellaneous	3,059	160		3,219
	<u>103,762</u>	<u>109,927</u>	<u>2,089</u>	<u>215,778</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	9,604	56,280		65,884
Public Health Services	301			301
Leisure Time Activities	8,309			8,309
Community Environment	4,700			4,700
Basic Utility Services	2,932			2,932
Transportation		37,844		37,844
General Government	35,274			35,274
Debt Service:				
Principal Payments		11,000		11,000
Interest Payments		955		955
Capital Outlay		1,581		1,581
	<u>61,120</u>	<u>107,660</u>		<u>168,780</u>
Total Cash Disbursements				
Total Receipts Over Disbursements	<u>42,642</u>	<u>2,267</u>	<u>2,089</u>	<u>46,998</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		8,000		8,000
Transfers-Out	<u>(8,000)</u>			<u>(8,000)</u>
Total Other Financing Receipts/(Disbursements)	<u>(8,000)</u>	<u>8,000</u>		
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements				
	34,642	10,267	2,089	46,998
Fund Cash Balances, January 1	<u>150,356</u>	<u>105,023</u>	<u>63,525</u>	<u>318,904</u>
Fund Cash Balances, December 31	<u>\$184,998</u>	<u>\$115,290</u>	<u>\$65,614</u>	<u>\$365,902</u>

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

**VILLAGE OF WAYNE
WOOD 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, 1999**

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$198,571		\$198,571
Miscellaneous	355		355
	<hr/>		<hr/>
Total Operating Cash Receipts	198,926		198,926
	<hr/>		<hr/>
Operating Cash Disbursements:			
Personal Services	41,897		41,897
Contractual Services	27,519		27,519
Supplies and Materials	16,411		16,411
	<hr/>		<hr/>
Total Operating Cash Disbursements	85,827		85,827
	<hr/>		<hr/>
Operating Income	113,099		113,099
	<hr/>		<hr/>
Non-Operating Cash Receipts:			
Other Non-Operating Receipts		\$15,314	15,314
		<hr/>	<hr/>
Non-Operating Cash Disbursements:			
Debt Service	65,651		65,651
Other Non-Operating Cash Disbursements		14,014	14,014
	<hr/>	<hr/>	<hr/>
Total Non-Operating Cash Disbursements	65,651	14,014	79,665
	<hr/>	<hr/>	<hr/>
Net Receipts Over Disbursements	47,448	1,300	48,748
	<hr/>		<hr/>
Fund Cash Balances, January 1	248,663		248,663
	<hr/>		<hr/>
Fund Cash Balances, December 31	\$296,111	\$1,300	\$297,411
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**VILLAGE OF WAYNE
WOOD 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 Wayne, Wood 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 general governmental services, including water and sewer utilities, park operations (leisure time activities), and police services.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

Certificates of deposit are valued at cost.

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:

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 (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 WAYNE
WOOD COUNTY

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

Fire Protection Fund - This fund receives proceeds of a fire levy and contracts with other entities for operation of the Village fire department.

Police Protection Fund - This fund receives proceeds of a police levy for operation of the Village police department.

3. 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.

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

4. 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. Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant fiduciary funds:

Park Fund - This expendable trust fund receives interest from investments and bank accounts. Expenditures are restricted to capital outlay items for the Village park.

Mayor's Court Fund - This agency fund receives and disburses money from cases heard.

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

2. Estimated Resources

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

**VILLAGE OF WAYNE
WOOD COUNTY**

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

3. 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 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.

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Village.

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:

	<u>2000</u>	<u>1999</u>
Demand deposits	\$524,286	\$513,313
Certificates of deposit	150,000	150,000
Total deposits	\$674,286	\$663,313

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 ending December 31, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$62,994	\$97,860	\$34,866
Special Revenue	151,881	111,285	(40,596)
Enterprise	170,000	179,446	9,446
Expendable Trust	2,000	1,913	(87)
Total	\$386,875	\$390,504	\$3,629

**VILLAGE OF WAYNE
WOOD COUNTY**

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

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$142,490	\$85,461	\$57,029
Special Revenue	166,550	119,282	47,268
Enterprise	240,100	160,300	79,800
Expendable Trust	16,000	13,188	2,812
Total	<u>\$565,140</u>	<u>\$378,231</u>	<u>\$186,909</u>

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$45,014	\$103,762	\$58,748
Special Revenue	137,082	117,927	(19,155)
Enterprise	176,000	198,926	22,926
Expendable Trust	2,000	2,089	89
Total	<u>\$360,096</u>	<u>\$422,704</u>	<u>\$62,608</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$115,590	\$69,120	\$46,470
Special Revenue	161,050	107,660	53,390
Enterprise	221,200	151,478	69,722
Expendable Trust	15,000	15,000	15,000
Total	<u>\$512,840</u>	<u>\$328,258</u>	<u>\$184,582</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.

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.

**VILLAGE OF WAYNE
WOOD COUNTY**

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

5. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
General Obligation Note	\$1,900	5.45%
Mortgage Revenue Bonds	1,269,000	5.125%
Total	\$1,270,900	

The Mortgage Revenue Bonds were issued to retire a federal loan received in 1996 for the installation of a sanitary sewer system within the Village. Proceeds from sanitary sewer charges are used to retire the bonds. The bonds will be repaid in annual installments in amounts designated in the terms of the bond agreement, including interest over 40 years.

The general obligation note was issued to finance the purchase of a fire truck for the Village fire department. The note is a direct obligation of the Village for which its full faith, credit and resources are pledged and is payable in semi-annual installments of \$11,000, including interest.

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

Year ending December 31:	General Obligation Note	Mortgage Revenue Bonds
2001	\$1,945	\$78,036
2002		77,370
2003		78,704
2004		77,935
2005		77,166
Subsequent		2,416,161
Total	\$1,945	\$2,805,372

6. RETIREMENT SYSTEM

The Village's 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 2000 and 1999, members of PERS contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% and 10.84% of participants' gross salaries for 1999 and 2000, respectively. The Village has paid all contributions required through December 31, 2000.

**VILLAGE OF WAYNE
WOOD COUNTY**

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

7. RISK MANAGEMENT

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

- General liability and casualty;
- Public official's liability; and
- Vehicle.

The Village also provides health insurance to the Village Administrator through a private carrier.



**STATE OF OHIO
OFFICE OF THE AUDITOR**

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

Village of Wayne
Wood County
125 Schoolhouse Street
P.O. Box 39
Wayne, Ohio 43466-0039

To the Village Council:

We have audited the accompanying financial statements of the Village of Wayne (the Village) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated August 27, 2001. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance that we have reported to management of the Village in a separate letter dated August 27, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered 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 27, 2001.

Village of Wayne
Wood 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 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

August 27, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF WAYNE

WOOD 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 13, 2001**