



**VILLAGE OF ZOAR
TUSCARAWAS COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF ZOAR
TUSCARAWAS COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Zoar
Tuscarawas County
P.O. Box 544
Zoar, Ohio 44697

To the Village Council:

We have audited the accompanying financial statements of the Village of Zoar, Tuscarawas 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 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 and reserves for encumbrances 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 April 23, 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 conjunction 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

April 23, 2001

**VILLAGE OF ZOAR
TUSCARAWAS 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>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:					
Property Tax and Other Local Taxes	\$9,476	\$8,565			\$18,041
Intergovernmental	14,716	7,940			22,656
Charges for Services		1,250			1,250
Fines, Licenses, and Permits	1,080				1,080
Earnings on Investments	1,851	849		\$1,719	4,419
Miscellaneous	3,030				3,030
Total Cash Receipts	<u>30,153</u>	<u>18,604</u>	<u>\$0</u>	<u>1,719</u>	<u>50,476</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	12,850	9,650			22,500
Public Health Services	268	2,609			2,877
Leisure Time Activities	500				500
Transportation	2,355	10,217			12,572
General Government	14,296				14,296
Debt Service:					
Principal Payments	2,228				2,228
Interest Payments	1,271				1,271
Total Cash Disbursements	<u>33,768</u>	<u>22,476</u>	<u>0</u>	<u>0</u>	<u>56,244</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(3,615)</u>	<u>(3,872)</u>	<u>0</u>	<u>1,719</u>	<u>(5,768)</u>
Other Financing Receipts/(Disbursements):					
Transfers-In			2,000		2,000
Transfer-Out	(2,000)				(2,000)
Total Other Financing Receipts/(Disbursements)	<u>(2,000)</u>	<u>0</u>	<u>2,000</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(5,615)</u>	<u>(3,872)</u>	<u>2,000</u>	<u>1,719</u>	<u>(5,768)</u>
Fund Cash Balances, January 1	<u>24,754</u>	<u>22,707</u>	<u>8,000</u>	<u>11,588</u>	<u>67,049</u>
Fund Cash Balances, December 31	<u>\$30,189</u>	<u>\$18,834</u>	<u>\$10,000</u>	<u>\$13,307</u>	<u>\$61,281</u>
Reserves for Encumbrances, December 31	<u>\$3,769</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,769</u>

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

VILLAGE OF ZOAR
TUSCARAWAS 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**

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
Cash Receipts:					
Property Tax and Other Local Taxes	\$10,850	\$8,818			\$19,668
Intergovernmental	31,459	7,622			39,081
Charges for Services		2,000			2,000
Fines, Licenses, and Permits	1,636				1,636
Earnings on Investments	1,870	658		\$1,354	3,882
Miscellaneous	2,579				2,579
Total Cash Receipts	48,394	19,098	\$0	1,354	68,846
Cash Disbursements:					
Current:					
Security of Persons and Property	14,778	9,340			24,118
Public Health Services	92	1,873			1,965
Leisure Time Activities	550				550
Community Environment	37				37
Transportation	2,527	23,179			25,706
General Government	13,931				13,931
Debt Service:					
Principal Payments	2,089				2,089
Interest Payments	1,410				1,410
Total Cash Disbursements	35,414	34,392	0	0	69,806
Total Cash Receipts Over/(Under) Cash Disbursements	12,980	(15,294)	0	1,354	(960)
Other Financing Receipts/(Disbursements):					
Transfers-In		17,000	4,000		21,000
Transfer-Out	(21,000)				(21,000)
Total Other Financing Receipts/(Disbursements)	(21,000)	17,000	4,000	0	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(8,020)	1,706	4,000	1,354	(960)
Fund Cash Balances, January 1	32,774	21,001	4,000	10,234	68,009
Fund Cash Balances, December 31	\$24,754	\$22,707	\$8,000	\$11,588	\$67,049
Reserves for Encumbrances, December 31	\$700	\$0	\$0	\$0	\$700

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

VILLAGE OF ZOAR
TUSCARAWAS COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
NON-EXPENDABLE TRUST FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

	<u>2000</u>	<u>1999</u>
Fund Cash Balances, January 1	<u>\$15,259</u>	<u>\$15,259</u>
Fund Cash Balances, December 31	<u>\$15,259</u>	<u>\$15,259</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>

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

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**VILLAGE OF ZOAR
TUSCARAWAS 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 Zoar, Tuscarawas 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 park operations (leisure time activities) and health and development services. The Village contracts with the Village of Bolivar to provide security of persons and property.

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

The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

Investments are included in the fund cash balances. Accordingly, purchases of investments are not recorded as receipts.

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.

**VILLAGE OF ZOAR
TUSCARAWAS 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

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.

Fire Protection Fund - This fund is used to account for fire levy receipts used to contract with the Zoar Volunteer Fire Department for fire, rescue and emergency medical services for Village residents.

3. Capital Projects Fund

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

Capital Truck Fund - This fund is used to account for transfers and savings for the purchase of a new Village truck.

4. Fiduciary Funds (Trust 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 non-expendable trust fund. Other trust funds are classified as expendable. The Village had the following significant fiduciary funds:

Cemetery Improvement Fund - This expendable trust fund is used to account for cemetery improvements.

Cemetery Endowment Fund - This non-expendable trust fund is used to account for bequests and memorials established to benefit the Village's cemetery.

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Village 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.

**VILLAGE OF ZOAR
TUSCARAWAS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

2. Estimated Resources

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

3. Encumbrances

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

A summary of 2000 and 1999 budgetary activity appears in Note 3.

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.

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	\$ 8,500	\$ 14,381
STAR Ohio	<u>68,040</u>	<u>67,927</u>
Total deposits and investments	<u>\$ 76,540</u>	<u>\$ 82,308</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

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

**VILLAGE OF ZOAR
TUSCARAWAS COUNTY**

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

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	\$ 27,804	\$ 30,153	\$ 2,349
Special Revenue	18,700	18,604	(96)
Capital Projects	4,000	2,000	(2,000)
Fiduciary	1,000	1,719	719
Total	<u>\$ 51,504</u>	<u>\$ 52,476</u>	<u>\$ 972</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 52,558	\$ 39,537	\$ 13,021
Special Revenue	41,408	22,476	18,932
Capital Projects	10,000	0	10,000
Fiduciary	27,847	0	27,847
Total	<u>\$ 131,813</u>	<u>\$ 62,013</u>	<u>\$ 69,800</u>

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 39,687	\$ 48,394	\$ 8,707
Special Revenue	22,890	36,098	13,208
Capital Projects	2,000	4,000	2,000
Fiduciary	1,000	1,354	354
Total	<u>\$ 65,577</u>	<u>\$ 89,846</u>	<u>\$ 24,269</u>

**VILLAGE OF ZOAR
TUSCARAWAS COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 77,338	\$ 57,114	\$ 20,224
Special Revenue	43,891	34,392	9,499
Capital Projects	6,000	0	6,000
Fiduciary	26,493	0	26,493
Total	\$ 153,722	\$ 91,506	\$ 62,216

Contrary to Ohio Rev. Code Section 5705.39, during 1999, total appropriations exceeded total estimated resources in the General Fund. In addition, the Village did not always certify the availability of funds prior to incurring the purchase commitment which is contrary to Ohio Rev. Code Section 5705.41(D).

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the 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, 2000 was as follows:

	Principal	Interest Rate
1996 Cemetery Improvement Bond	\$16,857	6.66%

The Village issued a Cemetery Improvement Bond for the purpose of paying costs associated with acquiring land for cemetery purposed and making related improvements. The bond will be repaid in annual installments of \$3,499, including interest of 6.66%.

**VILLAGE OF ZOAR
TUSCARAWAS COUNTY**

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

5. DEBT (Continued)

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

<u>Year ending December 31:</u>	<u>1996 Cemetery Improvement Bond</u>
2001	\$ 3,499
2002	3,499
2003	3,499
2004	3,499
2005	3,499
2006	<u>3,499</u>
Total	<u>\$ 20,994</u>

6. RETIREMENT SYSTEM

The Village Mayor and Clerk-Treasurer belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post retirement 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, PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 10.84% for 2000 and 13.55% for 1999 of participants' gross salaries. The Village has paid all contributions required through December 31, 2000.

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions
- Public officials' liability

8. JOINTLY GOVERNED ORGANIZATION

The Village is associated with the Tuscarawas County Regional Planning Commission (the Commission) as a Jointly Governed Organization. The Commission is a statutorily created political subdivision of the State. The Commission is jointly governed among Tuscarawas County municipalities and townships. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economical and governmental characteristics, functions and services of the county. The Village contributed \$0 in 2000 and \$18 in 1999 to the Commission.



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

Village of Zoar
Tuscarawas County
P.O. Box 544
Zoar, Ohio 44697

To the Village Council:

We have audited the accompanying financial statements of the Village of Zoar, Tuscarawas County, Ohio, (the Village) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 23, 2001. 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 2000-31279-001 and 2000-31279-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated April 23, 2001.

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 April 23, 2001.

Village of Zoar
Tuscarawas 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

April 23, 2001

VILLAGE OF ZOAR
TUSCARAWAS COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999

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

FINDING NUMBER 2000-31279-001

Noncompliance Citation

Ohio Rev. Code Section 5705.39 requires that total appropriations from each fund not exceed total estimated fund resources.

During 1999, total appropriations exceeded total estimated resources at year end as follows:

Fund	Estimated Resources	Appropriations	Variance
General Fund	\$72,461	\$77,338	\$4,877

Village Council should monitor appropriations versus estimated resources to help avoid overspending.

FINDING NUMBER 2000-31279-002

Ohio Rev. Code Section 5705.41(D) requires that no subdivision or taxing unit make any contract or order any 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 encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every such contract made without such certificate shall be null and void and no warrant shall be issued in payment of any amount due thereto.

This section also provides for two "exceptions" to the above requirements:

- a. Then and Now Certificates - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, 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.
- b. If the amount involved is less than \$1,000, the Clerk-Treasurer may authorize payment through a Then and Now Certificate without affirmation of Village Council, if such expenditure is otherwise valid

Of the transactions tested, 18% were not certified by the Clerk-Treasurer prior to incurring the purchase commitment. Additionally, neither of the two exceptions above were utilized. The Village should implement the use of so called Then and Now certificates and Blanket Certificates as further permitted by Ohio Rev. Code Section 5705.41. The Village should also inform employees of the requirements Ohio Rev. Code Section 5705.41(D).



STATE OF OHIO
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VILLAGE OF ZOAR
TUSCARAWAS 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
MAY 31, 2001**