



**Auditor of State  
Betty Montgomery**



VILLAGE OF LOCKINGTON  
SHELBY COUNTY

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Village of Lockington  
Shelby County  
647 Cross Trail  
Piqua, Ohio 45356

To the Village Council:

We have audited the accompanying financial statements of the Village of Lockington, Shelby County, (the Village), as of and for the years ended December 31, 2002 and December 31, 2001. 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.

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 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, 2002 and December 31, 2001, 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 14, 2003, 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.

Village of Lockington  
Shelby County  
Independent Accountants' Report  
Page 2

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

May 14, 2003

**VILLAGE OF LOCKINGTON  
SHELBY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$1,801	\$1,045		\$2,846
Special Assessments		1,837		1,837
Intergovernmental Receipts	15,577	2,013	7,544	25,134
Fines, Licenses, and Permits	50			50
Earnings on Investments	154	77		231
<b>Total Cash Receipts</b>	<u>17,582</u>	<u>4,972</u>	<u>7,544</u>	<u>30,098</u>
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	2,240	1,863		4,103
Public Health Services	221			221
Leisure Time Activities	1,447			1,447
Transportation		2,302		2,302
General Government	7,924	26	7,500	15,450
<b>Total Cash Disbursements</b>	<u>11,832</u>	<u>4,191</u>	<u>7,500</u>	<u>23,523</u>
<b>Total Receipts Over Disbursements</b>	<u>5,750</u>	<u>781</u>	<u>44</u>	<u>6,575</u>
Fund Cash Balances, January 1	<u>42,093</u>	<u>11,417</u>	<u>0</u>	<u>53,510</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$47,843</u></u>	<u><u>\$12,198</u></u>	<u><u>\$44</u></u>	<u><u>\$60,085</u></u>

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

VILLAGE OF LOCKINGTON  
SHELBY COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGE IN FUND CASH BALANCE - FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Fiduciary Fund Types</u>
	<u>Nonexpendable Trust</u>
<b>Non-Operating Cash Receipts:</b>	
Earnings on Investments	\$1
Total Non-Operating Cash Receipts	1
<b>Cash Disbursements:</b>	
Net Receipts Over Disbursements	1
Fund Cash Balance, January 1	317
<b>Fund Cash Balance, December 31</b>	<b><u>318</u></b>

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

**VILLAGE OF LOCKINGTON  
SHELBY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<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	\$1,921	\$1,116	\$3,037
Special Assessments		2,092	2,092
Intergovernmental Receipts	17,067	2,427	19,494
Fines, Licenses, and Permits	101		101
Earnings on Investments	394	197	591
Miscellaneous	1,533		1,533
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	21,016	5,832	26,848
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	1,832	1,863	3,695
Public Health Services	224		224
Leisure Time Activities	2,485		2,485
Transportation		1,500	1,500
General Government	10,271	29	10,300
Capital Outlay	5,581	424	6,005
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	20,393	3,816	24,209
	<hr/>	<hr/>	<hr/>
Total Receipts Over Disbursements	623	2,016	2,639
	<hr/>	<hr/>	<hr/>
<b>Other Financing Receipts and (Disbursements):</b>			
Transfers-In		500	500
Transfers-Out	(500)		(500)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(500)	500	
	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	123	2,516	2,639
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	41,970	8,901	50,871
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$42,093</u></b>	<b><u>\$11,417</u></b>	<b><u>\$53,510</u></b>

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

VILLAGE OF LOCKINGTON  
SHELBY COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGE IN FUND CASH BALANCE - FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Fiduciary Fund Types</u>
	<u>Nonexpendable Trust</u>
<b>Non-Operating Cash Receipts:</b>	
Earnings on Investments	\$3
Total Non-Operating Cash Receipts	3
<b>Cash Disbursements:</b>	
Net Receipts Over Disbursements	3
Fund Cash Balance, January 1	314
<b>Fund Cash Balance, December 31</b>	<b><u>317</u></b>

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

**VILLAGE OF LOCKINGTON  
SHELBY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Lockington, Shelby 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 Village provides general government services and park operations (leisure time activities). The Village contracts with the Village of Port Jefferson to provide security of persons and property and the Lockington Fire Department 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**

Village maintains an interest bearing checking account and savings account which 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:

**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 Fund**

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.

**Park Fund** -This fund receives levy monies to fund maintenance of the Park.

**Street Light Assessment Fund** – This fund accounts for the cost of improvement of street lights that will be paid by the benefiting property owners.

**VILLAGE OF LOCKINGTON  
SHELBY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

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

**3. Capital Project Funds**

These funds are 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 significant capital project funds:

**Capital Project Fund** - This fund receives proceeds of an OWDA loan through Ohio EPA. The proceeds are being used for a general plan to construct a wastewater line.

**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 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:

**Non Expendable Trust Fund** – Amounts donated are maintained in perpetuity. Investment earnings are used as specified by the donor.

**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 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.

**3. Encumbrances**

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. The Village did not use the encumbrance method of accounting.

A summary of 2002 and 2001 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.

**VILLAGE OF LOCKINGTON  
SHELBY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**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:

	2002	2001
Demand deposits	\$60,403	\$53,827

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2002 and December 31, 2001 follows:

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$18,930	\$17,582	(\$1,348)
Special Revenue	3,137	4,972	1,835
Capital Projects	18,860	7,544	(11,316)
Fiduciary	0	1	1
Total	\$40,927	\$30,099	(\$10,828)

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$58,086	\$11,832	\$46,254
Special Revenue	16,600	4,191	12,409
Capital Projects	18,860	7,500	11,360
Fiduciary	0	0	0
Total	\$93,546	\$23,523	\$70,023

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$19,184	\$21,016	\$1,832
Special Revenue	6,422	6,332	(90)
Fiduciary	0	3	3
Total	\$25,606	\$27,351	\$1,745

**VILLAGE OF LOCKINGTON  
SHELBY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$36,325	\$20,893	\$15,432
Special Revenue	14,317	3,816	10,501
Fiduciary	0	0	0
Total	\$50,642	\$24,709	\$25,933

The Village was in violation of Ohio Rev. Code Section 5705.41(D) for failing to certify that funds were available for expenditures, and Ohio Rev. Code Section 5705.39 in that 2002 appropriations exceeded the certificate of estimated resources in the Park Fund.

**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.

**5. DEBT**

Debt outstanding at December 31, 2002 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$7,544	0.00%
Total	\$7,544	

The Ohio Water Development Authority (OWDA) loan through Ohio EPA relates to a general plan to construct a wastewater line. The OWDA has approved \$18,860 in a loan to the Village for this project of which \$7,544 was received by the Village in 2002. The loan will be repaid in annual installments of \$754 with zero interest over 10 years. Repayment is to begin in July 2004.

**VILLAGE OF LOCKINGTON  
SHELBY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**5. DEBT (Continued)**

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

Year ending December 31:	<u>OWDA Loan</u>
2004	\$754
2005	754
2006	754
2007	754
2008	754
2010 – 2013	<u>3,774</u>
Total	<u><u>\$7,544</u></u>

**6. RETIREMENT SYSTEMS**

The Public Employees Retirement System of Ohio (PERS) is a state operated, cost-sharing, multiple employer public employee retirement system. PERS provides retirement benefits to vested employees who are eligible to retire based upon years of service. PERS also provides survivor and disability benefits to vested employees.

Contribution rates are prescribed by the Ohio Revised Code. The Village's PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 2002.

**7. RISK MANAGEMENT**

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Errors and omissions.

**8. RELATED PARTY TRANSACTIONS**

An individual that held the Village clerk position from November 1, 2002 until May 1, 2003 is the daughter of a council member.

**9. SUBSEQUENT EVENTS**

The Village clerk from November 1, 2002 through May 1, 2003 did not provide a bond before entering upon the duties of her office. She has since applied to the insurance company for a bond and has been unable to obtain a bond. The Mayor requested and received her resignation upon being notified that she was unable to obtain a bond.

Also, the Village is proceeding with their wastewater project with the anticipation that the project funding will consist of 40% grants and 60% loans which would increase the amount of the Village's debt obligations.

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**Auditor of State  
Betty Montgomery**

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

Village of Lockington  
Shelby County  
647 Cross Trail  
Piqua, Ohio 45356

To the Village Council:

We have audited the accompanying financial statements of the Village of Lockington, Shelby County, (the Village), as of and for the years ended December 31, 2002 and December 31, 2001, and have issued our report thereon dated May 14, 2003. 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2002-001, 2002-002 and 2002-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated May 14, 2003.

**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. 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 May 14, 2003.

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Village of Lockington  
Shelby County  
Independent Accountants' Report on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

May 14, 2003

**VILLAGE OF LOCKINGTON  
SHELBY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2002-001**

**Ohio Rev. Code Section 705.27** requires each officer of a municipal corporation, as directed by the legislative authority, to give a bond to the municipal corporation for the faithful performance of their duties, in such sum as the legislative authority fixes by ordinance or resolution. Ohio Rev. Code Section 733.69 indicates that the bond must be given before entering upon the duties of the office.

The village clerk that was appointed on September 9, 2002 failed to give a bond prior to assuming duties of the office. She has since applied for a bond and was unable to obtain a bond. On May 1, 2003, the Mayor requested and received the clerk's resignation.

To comply with the above mentioned section of code, the Village should take the appropriate actions necessary to secure a bondable individual for the village clerk-treasurer position.

**FINDING NUMBER 2002-002**

Ohio Rev. Code Section 5705.39 states that the total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there from, as certified by the budget commission. The Park Fund had appropriations in excess of estimated resources during 2002 as follows:

	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
FY 2002			
Park Fund	\$1,208	\$6,200	(\$4,992)

The Village should limit the appropriations of each fund to the amount of estimated revenue available for expenditure.

**FINDING NUMBER 2002-003**

Ohio Rev. Code Section 5705.41 (D), provides that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money without attaching thereto the certificate of the fiscal officer of the subdivision that the amount required to meet the same in the fiscal year in which the contract is made has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Contracts and orders for expenditures lacking prior certification should be null and void.

This section also provides an exception to this requirement:

If no certificate is issued at the time the contract or order is entered into, the fiscal officer may later certify that these funds were properly appropriated and in the treasury or in the process of collection and such funds are free from previous encumbrance both at the time the contract or order was entered into and at the time of payment. After certifying this, the fiscal officer may proceed to pay for such order or contract. If the amount involved is over \$1,000, the taxing authority must approve of such payment within 30 days of the date of the fiscal officer's certification.

The Village did not complete the certification requirements and did not fulfill the requirements of the exception for any transactions for fiscal year 2002 and fiscal year 2001.

The Village should implement policies and procedures so that the certification is properly completed and the date of the fiscal officer's certification precedes the service/order date.

**VILLAGE OF LOCKINGTON  
SHELBY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2002 AND 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
2000-30735-001	Ohio Rev. Code Section 5705.41(D) – purchase commitments entered into before funds are encumbered and certified as being available.	No	Repeated as finding 2002-003.
2000-30375-002	Ohio Rev. Code Section 5705.41(B) – expenditures exceeding appropriations.	yes	



**Auditor of State  
Betty Montgomery**

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**VILLAGE OF LOCKINGTON**

**SHELBY 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 17, 2003**