



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**VILLAGE OF MT. PLEASANT
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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Mt. Pleasant
Jefferson County
P.O. Box 445
Mt. Pleasant, Ohio 43939

To the Village Council:

We have audited the accompanying financial statements of the Village of Mt. Pleasant, Jefferson County, Ohio, (the Village) as of and for the years ended December 31, 1999 and December 31, 1998. 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 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 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, 1999 and December 31, 1998, 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 June 26, 2000 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.

This report is intended solely for the information and use of management and 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, appearing to read "Jim Petro".

Jim Petro
Auditor of State

June 26, 2000

**VILLAGE OF MT. PLEASANT
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$29,931	\$21,875		\$51,806
Intergovernmental Receipts	27,281	20,325	\$338,343	385,949
Fines, Licenses, and Permits	150	5,642		5,792
Miscellaneous	3,351	917		4,268
	<u>60,713</u>	<u>48,759</u>	<u>338,343</u>	<u>447,815</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	32,882	10,083		42,965
Public Health Services		2,288		2,288
Leisure Time Activities		873		873
Basic Utility Services	6,155			6,155
Transportation		19,637		19,637
General Government	20,702	504		21,206
Debt Service:				
Principal Payments	1,300	2,544		3,844
Interest Payments	136	3,265		3,401
Capital Outlay			338,343	338,343
	<u>61,175</u>	<u>39,194</u>	<u>338,343</u>	<u>438,712</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>(462)</u>	<u>9,565</u>		<u>9,103</u>
Fund Cash Balances January 1	<u>21,158</u>	<u>51,488</u>		<u>72,646</u>
Fund Cash Balances, December 31	<u>\$20,696</u>	<u>\$61,053</u>		<u>\$81,749</u>

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

**VILLAGE OF MT. PLEASANT
 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 Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$103,432		\$103,432
Miscellaneous	641		641
	<u>104,073</u>		<u>104,073</u>
Operating Cash Disbursements:			
Personal Services	41,087		41,087
Contractual Services	21,934		21,934
Supplies and Materials	8,547		8,547
	<u>71,568</u>		<u>71,568</u>
Operating Loss	<u>32,505</u>		<u>32,505</u>
Non-Operating Cash Receipts:			
Other Non-Operating Receipts		\$2,402	2,402
		<u>2,402</u>	<u>2,402</u>
Non-Operating Cash Disbursements:			
Debt Service	25,542		25,542
Other Non-Operating Cash Disbursements	218	2,402	2,620
	<u>25,760</u>	<u>2,402</u>	<u>28,162</u>
Excess of Receipts Over/(Under) Disbursements	6,745		6,745
Fund Cash Balances, January 1	<u>17,254</u>	<u>522</u>	<u>17,776</u>
Fund Cash Balances, December 31	<u>\$23,999</u>	<u>\$522</u>	<u>\$24,521</u>

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

**VILLAGE OF MT. PLEASANT
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$29,078	\$12,148		\$41,226
Intergovernmental Receipts	19,789	28,203	\$244,688	292,680
Fines, Licenses, and Permits	2,965	5,480		8,445
Miscellaneous	7,960	2,704		10,664
	<u>59,792</u>	<u>48,535</u>	<u>244,688</u>	<u>353,015</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	22,272	6,102		28,374
Public Health Services		1,979		1,979
Leisure Time Activities		9,138		9,138
Basic Utility Services	4,810	20,880		25,690
Transportation		291		291
Debt Service:				
Principal Payments	500	2,330		2,830
Interest Payments	324	3,479		3,803
Capital Outlay	20,353		244,688	265,041
	<u>48,259</u>	<u>44,199</u>	<u>244,688</u>	<u>337,146</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>11,533</u>	<u>4,336</u>		<u>15,869</u>
Fund Cash Balances January 1	<u>9,625</u>	<u>47,152</u>		<u>56,777</u>
Fund Cash Balances, December 31	<u>\$21,158</u>	<u>\$51,488</u>		<u>\$72,646</u>

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

**VILLAGE OF MT. PLEASANT
 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, 1998**

	<u>Proprietary Fund Type</u>	<u>Fidiciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$64,893		\$64,893
Miscellaneous	1,186		1,186
	<u>66,079</u>		<u>66,079</u>
Operating Cash Disbursements:			
Personal Services	31,355		31,355
Contractual Services	39,113		39,113
Supplies and Materials	6,011		6,011
Capital Outlay	21,000		21,000
	<u>97,479</u>		<u>97,479</u>
Operating Loss	<u>(31,400)</u>		<u>(31,400)</u>
Non-Operating Cash Receipts:			
Proceeds from Notes and Bonds	31,500		31,500
Other Non-Operating Receipts		\$4,697	4,697
	<u>31,500</u>	<u>4,697</u>	<u>36,197</u>
Non-Operating Cash Disbursements:			
Debt Service	6,122		6,122
Other Non-Operating Cash Disbursements		4,175	4,175
	<u>6,122</u>	<u>4,175</u>	<u>10,297</u>
Excess of Receipts Over/(Under) Disbursements	(6,022)	522	(5,500)
Fund Cash Balances, January 1	<u>23,276</u>		<u>23,276</u>
Fund Cash Balances, December 31	<u>\$17,254</u>	<u>\$522</u>	<u>\$17,776</u>

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

**VILLAGE OF MT. PLEASANT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Mt. Pleasant, Jefferson 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 police protection, fire services, recreation, and street maintenance 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. 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 Fund:

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

3. Capital Projects Fund

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 Fund:

Ohio Public Works Commission Fund - This fund received proceeds from the Ohio Public Works Commission that were used to pay for various projects.

**VILLAGE OF MT. PLEASANT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Fiduciary Funds (Agency Funds)

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

Mayor's Court Fund - This fund accounts for fines and fees received for Mayor's Court, and the distribution of fine monies to the Village and State.

5. 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 Fund:

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

D. 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.

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 are reappropriated in the subsequent year. The Village did not encumber all commitments required by Ohio law.

A summary of 1999 and 1998 budgetary activity appears in Note 3.

E. 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 MT. PLEASANT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(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 at December 31 was as follows:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$ <u>106,270</u>	\$ <u>90,422</u>

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1999 and December 31, 1998 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 59,191	\$ 60,713	\$ 1,522
Special Revenue	43,510	48,759	5,249
Capital Projects	0	338,343	338,343
Enterprise	64,906	104,073	39,167
Total	\$ 167,607	\$ 551,888	\$ 384,281

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 39,834	\$ 61,175	\$ (21,341)
Special Revenue	28,392	39,194	(10,802)
Capital Projects	0	338,343	(338,343)
Enterprise	66,150	97,328	(31,178)
Total	\$ 134,376	\$ 536,040	\$ (401,664)

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 63,205	\$ 59,792	\$ (3,413)
Special Revenue	39,065	48,535	9,470
Capital Projects	0	244,688	244,688
Enterprise	60,727	97,579	36,852
Total	\$ 162,997	\$ 450,594	\$ 287,597

**VILLAGE OF MT. PLEASANT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 39,835	\$ 48,259	\$ (8,424)
Special Revenue	26,750	44,199	(17,449)
Capital Projects	0	244,688	(244,688)
Enterprise	50,450	103,601	(53,151)
Total	\$ 117,035	\$ 440,747	\$ (323,712)

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.

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, 1999 was as follows:

	Principal	Interest Rate
Real Estate Loan	\$ 8,415	6%
Operating Expense Loan	3,272	6.50%
Issue II Matching Funds Loan	55,638	6.75%
Fire Truck Loan	45,126	6.50%
Water Tank Loan	19,366	7%
Ohio Public Works Commission Loan	74,520	0%
Total	\$ 206,337	

The proceeds of the real estate loan were used for the purchase of property within the Village. The operating expense loan was issued to cover current operating expenses. The Issue II loan was used for Issue II matching funds. The fire truck loan was used for the purchase of a new fire truck for the

**VILLAGE OF MT. PLEASANT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

5. DEBT (Continued)

Village. The water tank loan was used to help pay for the water tank project. The Ohio Public Works Commission Loan was used to help pay for Phase III of the water system improvement.

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

Year ending December 31:	Real Estate Loan	Operating Expense Loan	Issue II Loan	Fire Truck Loan
2000	\$ 2,530	\$ 3,485	\$ 5,847	\$ 5,809
2001	2,530	0	5,847	5,809
2002	2,530	0	5,847	5,809
2003	2,530	0	5,847	5,809
2004	2,530	0	5,847	5,809
Subsequent	\$ 0	\$ 0	\$ 64,599	\$ 38,592
Total	<u>\$ 12,650</u>	<u>\$ 3,485</u>	<u>\$ 93,834</u>	<u>\$ 67,637</u>

Year ending December 31:	Water Tank Loan	Ohio Public Works Commission
2000	\$ 2,926	\$ 1,863
2001	2,926	1,863
2002	2,926	1,863
2003	2,926	1,863
2004	2,926	1,863
Subsequent	11,704	65,205
Total	<u>\$ 26,334</u>	<u>\$ 74,520</u>

6. RETIREMENT SYSTEMS

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 1999 and 1998 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, 1999.

VILLAGE OF MT. PLEASANT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions

8. COMPLIANCE

The Village did not properly certify funds in accordance with Ohio Revised Code Section 5705.41 (D). The Village had several funds which had expenditures in excess of appropriations contrary to Ohio Revised Code Section 5705.41 (B).



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

Village of Mt. Pleasant
Jefferson County
P.O. Box 445
Mt. Pleasant, Ohio 43939

To the Village Council:

We have audited the accompanying financial statements of the Village of Mt. Pleasant, Jefferson County, Ohio (the Village), as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated June 26, 2000. We conducted our audit 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 audit and, accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance that are required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as items 1999-31241-001 and 1999-31241-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 26, 2000.

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 June 26, 2000.

Village of Mt. Pleasant
Jefferson 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 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, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

June 26, 2000

**VILLAGE OF MT. PLEASANT
SCHEDULE OF FINDINGS
DECEMBER 31, 1999 AND 1998**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number	1999-31241-001
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Ohio Revised Code § 5705.41 (D) states that no subdivision or taxing unit shall 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 purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certification shall be null and void and no warrant shall be issued in payment of any amount due thereon.

This section also provides two “exceptions” to the above requirements:

- 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 of any previous encumbrances, the 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 Council.

Certain liabilities, contracts, and open purchase commitments greater than \$1,000 were not certified by the Clerk and were not encumbered until the time of payment. These commitments were not subsequently approved by Village Council within the aforementioned 30 day time period.

The Village should take measures to ensure that expenditures are certified and encumbered prior to incurring the obligation.

Finding Number	1999-31241-002
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Ohio Revised Code § 5705.41(B) states that no subdivision or taxing unit is to expend money unless it has been appropriated.

The Village’s actual disbursements exceeded appropriations by 10% or more in the General Fund, Street Construction, Maintenance and Repair Fund, State Highway Improvement Fund, Cemetery Fund, Parks and Recreation Fund, Emergency Medical Services Levy Fund, Fire Levy Fund, Police Levy Fund, Christmas Fund, Motor Vehicle License Tax Fund, Water Fund, and Water Project Fund in 1998.

In 1999, all funds listed above and the Police Supplies Fund had actual disbursements, which exceeded appropriations by 10% or more.

The Village Council should monitor actual expenditures and appropriations closely and should amend appropriations, as necessary, to avoid noncompliance situations.



STATE OF OHIO
OFFICE OF THE AUDITOR

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VILLAGE OF MT PLEASANT

JEFFERSON 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 7, 2000