



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF HANOVERTON
COLUMBIANA COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Hanoverton
Columbiana County
P.O. Box 177
Hanoverton, Ohio 44423

To the Village Council:

We have audited the accompanying financial statements of the Village of Hanoverton, Columbiana County, Ohio (the Village) as of and for the years ended December 31, 2001 and 2000. 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 and reserve for encumbrances of the Village as of December 31, 2001 and 2000, 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 November 6, 2002 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations and contracts. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the audit committee, 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, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a horizontal line extending to the right.

Jim Petro
Auditor of State

November 6, 2002

**VILLAGE OF HANOVERTON
COLUMBIANA 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>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$11,646	\$4,937	\$16,583
Intergovernmental Receipts	29,414	12,942	42,356
Fines, Licenses, and Permits	6,449	1,230	7,679
Earnings on Investments	2,537	117	2,654
Miscellaneous	1,228	1,308	2,536
	<u>51,274</u>	<u>20,534</u>	<u>71,808</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Security of Persons and Property	1,509	8,428	9,937
Public Health Services	787		787
Leisure Time Activities	2,838		2,838
Basic Utility Services	344		344
Transportation	241	13,277	13,518
General Government	24,549	3,293	27,842
Capital Outlay	2,107	8,490	10,597
	<u>32,375</u>	<u>33,488</u>	<u>65,863</u>
Total Cash Disbursements			
Total Receipts Over/(Under) Disbursements	<u>18,899</u>	<u>(12,954)</u>	<u>5,945</u>
Other Financing Receipts and (Disbursements):			
Transfers-In		11,000	11,000
Transfers-Out	(11,000)		(11,000)
Other Financing Uses	(2,903)		(2,903)
	<u>(13,903)</u>	<u>11,000</u>	<u>(2,903)</u>
Total Other Financing Receipts/(Disbursements)			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	4,996	(1,954)	3,042
Fund Cash Balances, January 1	<u>99,626</u>	<u>14,940</u>	<u>114,566</u>
Fund Cash Balances, December 31	<u>\$104,622</u>	<u>\$12,986</u>	<u>\$117,608</u>

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

**VILLAGE OF HANOVERTON
COLUMBIANA COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Fiduciary Fund Type
	Agency
Non-Operating Cash Receipts:	
Other Non-Operating Receipts	9,010
Total Non-Operating Cash Receipts	9,010
Non-Operating Cash Disbursements:	
Other Non-Operating Cash Disbursements	10,530
Total Non-Operating Cash Disbursements	10,530
Net Receipts Over/(Under) Disbursements	(1,520)
Fund Cash Balances, January 1	1,520
Fund Cash Balances, December 31	1,520

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

**VILLAGE OF HANOVERTON
COLUMBIANA COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	10,693	4,691	15,384
Intergovernmental Receipts	26,713	11,607	38,320
Fines, Licenses, and Permits	9,056	1,780	10,836
Earnings on Investments	3,789	140	3,929
Miscellaneous	1,839	931	2,770
	<u>52,090</u>	<u>19,149</u>	<u>71,239</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	2,037	9,382	11,419
Public Health Services	715		715
Leisure Time Activities	4,156		4,156
Basic Utility Services	1,978		1,978
Transportation	222	16,948	17,170
General Government	26,558		26,558
Capital Outlay	1,664	5,085	6,749
	<u>37,330</u>	<u>31,415</u>	<u>68,745</u>
Total Receipts Over/(Under) Disbursements	<u>14,760</u>	<u>(12,266)</u>	<u>2,494</u>
Other Financing Receipts and (Disbursements):			
Transfers-In		8,000	8,000
Transfers-Out	(8,000)		(8,000)
Other Financing Sources	1,795		1,795
	<u>(6,205)</u>	<u>8,000</u>	<u>1,795</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	8,555	(4,266)	4,289
Fund Cash Balances, January 1	<u>91,071</u>	<u>19,206</u>	<u>110,277</u>
Fund Cash Balances, December 31	<u>99,626</u>	<u>14,940</u>	<u>114,566</u>
Reserves for Encumbrances, December 31	<u>70</u>	<u>70</u>	<u>70</u>

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

**VILLAGE OF HANOVERTON
COLUMBIANA COUNTY**

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

	Fiduciary Fund Types
	Agency
Non-Operating Cash Receipts:	
Other Non-Operating Receipts	15,277
Total Non-Operating Cash Receipts	15,277
Non-Operating Cash Disbursements:	
Other Non-Operating Cash Disbursements	13,757
Total Non-Operating Cash Disbursements	13,757
Net Receipts Over/(Under) Disbursements	1,520
Fund Cash Balances, January 1	
Fund Cash Balances, December 31	\$1,520

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

**VILLAGE OF HANOVERTON
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Hanoverton, Columbiana 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, street maintenance services, 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

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.

Certificates of deposit 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.

**VILLAGE OF HANOVERTON
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Police District Fund – This fund receives property tax money and general fund transfers for the security of persons and property.

3. Fiduciary Fund (Agency Fund)

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

Mayor's Court Fund – This fund accounts for the operations of the Village of Hanoverton Mayor's Court solely in an agency capacity.

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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 carried over, and need not be reappropriated. The Village did not encumber all commitments required by Ohio law

A summary of 2001 and 2000 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 HANOVERTON
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(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:

	2001	2000
Demand deposits	\$71,089	\$69,852
Certificates of deposit	46,519	46,234
Total deposits	117,608	116,086

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the institution's public entity depository pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$55,966	\$51,274	(\$4,692)
Special Revenue	25,475	31,534	6,059
Total	\$81,441	\$82,808	\$1,367

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$81,601	\$46,278	\$35,323
Special Revenue	55,070	33,488	21,582
Total	\$136,671	\$79,766	\$56,905

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$39,888	\$53,885	\$13,997
Special Revenue	28,822	27,149	(1,673)
Total	\$68,710	\$81,034	\$12,324

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$93,813	\$45,330	\$48,483
Special Revenue	63,959	31,485	32,474
Total	\$157,772	\$76,815	\$80,957

**VILLAGE OF HANOVERTON
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

3. BUDGETARY ACTIVITY (Continued)

Contrary to Ohio law, the Village did not obtain prior certification for several expenditures for the years ended December 31, 2001 and 2000. Also contrary to Ohio law, the Village had appropriations exceed estimated receipts in the SCMR fund by \$14,427 and \$20,063 for the years ended December 31, 2001 and 2000, respectively.

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.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

5. RETIREMENT SYSTEMS

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 2001 and 2000, PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Village has paid all contributions required through December 31, 2001.

6. RISK MANAGEMENT

Risk Pool Membership

The Village belongs to the Ohio Municipal League Joint Self-Insurance Pool, (the "Pool"), an unincorporated non-profit association available to municipal corporations and their instrumentalities. Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Pool provides a program of property and casualty insurance for its members. The Plan pays judgments, settlements and other expenses resulting for covered claims that exceed the members' deductibles.

VILLAGE OF HANOVERTON
COLUMBIANA COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)

6. RISK MANAGEMENT (Continued)

Casualty excess-of-loss contracts at December 31, 2001 and 2000 generally protect against individual losses exceeding \$100,000 (\$150,000 for policies issued prior to April 1, 2000).

Property coverage contracts protect against losses, subject to a deductible of \$50,000 per occurrence, limited to an annual aggregate loss of the greater of \$300,000 or 1% of total coverage.

The Pool's financial statements (audited by other auditors) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained deficits at December 31, 2001 and 2000:

	<u>2001</u>	<u>2000</u>
Assets	\$3,354,251	\$2,958,827
Liabilities	(4,851,866)	<u>(3,863,373)</u>
Retained (deficit) earnings	<u>(\$1,497,615)</u>	<u>(\$904,546)</u>

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

Village of Hanoverton
Columbiana County
P.O. Box 177
Hanoverton, Ohio 44423

To the Village Council:

We have audited the accompanying financial statements of the Village of Hanoverton, Columbiana County, Ohio (the Village) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated November 6, 2002. 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 and contracts, 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 2001-31215-001 and 2001-31215-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated November 6, 2002.

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 November 6, 2002.

Village of Hanoverton
Columbiana 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 the audit committee, 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". The signature is stylized with a large loop at the end of the last name.

Jim Petro
Auditor of State

November 6, 2002

**VILLAGE OF HANOVERTON
COLUMBIANA COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

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

FINDING NUMBER 2001-31215-001

Noncompliance Citation

Ohio Revised Code Section 5705.41(D) provides in part that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. The amount so certified shall be recorded against the applicable appropriation account.

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, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Village 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 one thousand dollars the fiscal officer issues a certificate, but may authorize it to be paid without the affirmation of Council, if such expenditure is otherwise valid.

The Village entered into obligations prior to the certification of the Clerk and encumbering procedures were completed in 74% of disbursements tested for the years ended December 31, 2001 and 2000. There was no evidence of a "then and now" certificate being issued for these commitments. Incurring obligations prior to the fiscal officer's certification of the availability of funds for such obligations could result in the Village expending more than was appropriated and/or available.

The Village should obtain the certification of the fiscal officer and encumber funds prior to commitment. This will help to ensure the Village does not expend more than was appropriated and/or available and maintain the Village's compliance to this provision.

FINDING NUMBER 2001-31215-002

Noncompliance Citation

Ohio Revised Code Section 5705.39 provides in part that the total appropriation from each fund should not exceed the total estimated revenue. No appropriation measure is to become effective until the county auditor files a certificate that the total appropriations from each fund do not exceed the total official estimate or amended official estimate.

The Village appropriations exceeded estimated revenues by significant amounts in the following funds:

	<u>Estimated Revenue</u>	<u>Total Appropriations</u>	<u>Variance</u>
2001 SCMR	\$ 17,073	\$ 31,500	\$ (14,427)
2000 SCMR	\$ 15,037	\$ 35,100	\$ (20,063)

This situation increases the possibility of deficit spending occurring.

We recommend the Village monitor the appropriations and estimated resources and file amendments as needed with the county auditor in order to receive a certificate that the total appropriations from each fund do not exceed the total official estimate or amended official estimate. This will help to reduce the risk of deficit spending occurring as well as add a measure of control over the Village's budgetary process.

**VILLAGE OF HANOVERTON
COLUMBIANA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
December 31, 2001 and 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-31215-001	Revised Code 5705.41(D), failure to certify funds,	No	Not Corrected. This was reissued as Finding No. 2001-31215-001.
1999-31215-002	Revised Code 5705.39, Appropriations exceeded estimated receipts.	No	Not Corrected. This was reissued as Finding No. 2001-31215-002.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF HANOVERTON

COLUMBIANA 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
DECEMBER 5, 2002**