



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF SALESVILLE
GUERNSEY COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Salesville
Guernsey County
114 Main Street
Salesville, Ohio 43778

To the Village Council:

We have audited the accompanying financial statements of the Village of Salesville, Guernsey 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 of the Village of Salesville, Guernsey County, 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 August 12, 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, 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.

This report is intended solely for the information and use of management, the 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

August 12, 2002

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**VILLAGE OF SALESVILLE
GUERNSEY 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>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$1,294	\$6,078	\$	\$7,372
Intergovernmental Receipts	6,241	6,055	1,500	13,796
Earnings on Investments	1,170	545		1,715
Miscellaneous	92	8,672		8,764
	<u>8,797</u>	<u>21,350</u>	<u>1,500</u>	<u>31,647</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	60	5,405		5,465
Public Health Services	9			9
Leisure Time Activities	216	11,381		11,597
Basic Utility Services	350			350
Transportation		11,112		11,112
General Government	4,484	458		4,942
Capital Outlay			30,414	30,414
	<u>5,119</u>	<u>28,356</u>	<u>30,414</u>	<u>63,889</u>
Total Cash Disbursements	<u>5,119</u>	<u>28,356</u>	<u>30,414</u>	<u>63,889</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>3,678</u>	<u>(7,006)</u>	<u>(28,914)</u>	<u>(32,242)</u>
Other Financing Receipts/(Disbursements):				
Proceeds of Loan			28,914	28,914
	<u>0</u>	<u>0</u>	<u>28,914</u>	<u>28,914</u>
Total Other Financing Receipts/(Disbursements)	<u>0</u>	<u>0</u>	<u>28,914</u>	<u>28,914</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	3,678	(7,006)	0	(3,328)
Fund Cash Balances, January 1	<u>2,372</u>	<u>22,774</u>	<u>13</u>	<u>25,159</u>
Fund Cash Balances, December 31	<u><u>\$6,050</u></u>	<u><u>\$15,768</u></u>	<u><u>\$13</u></u>	<u><u>\$21,831</u></u>

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

**VILLAGE OF SALESVILLE
GUERNSEY COUNTY**

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

	Proprietary Fund Type
	Enterprise
Operating Cash Disbursements:	
Contractual Services	\$1,447
Total Operating Cash Disbursements	1,447
Operating Income/(Loss)	(1,447)
Non-Operating Cash Receipts:	
Proceeds from Loans	2,391
Total Non-Operating Cash Receipts	2,391
Non-Operating Cash Disbursements:	
Debt Service	1,378
Total Non-Operating Cash Disbursements	1,378
Net Receipts Over/(Under) Disbursements	(434)
Fund Cash Balances, January 1	16,410
Fund Cash Balances, December 31	\$15,976

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

**VILLAGE OF SALESVILLE
GUERNSEY 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>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$1,173	\$5,424	\$	\$6,597
Intergovernmental Receipts	4,007	5,557	364,274	373,838
Earnings on Investments	1,013	140		1,153
Miscellaneous	804	4,106		4,910
Total Cash Receipts	<u>6,997</u>	<u>15,227</u>	<u>364,274</u>	<u>386,498</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	60	3,972		4,032
Public Health Services	10			10
Leisure Time Activities	5,719	6,258		11,977
Basic Utility Services	500			500
Transportation		8,661		8,661
General Government	6,142	2,517		8,659
Capital Outlay			379,998	379,998
Total Cash Disbursements	<u>12,431</u>	<u>21,408</u>	<u>379,998</u>	<u>413,837</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(5,434)</u>	<u>(6,181)</u>	<u>(15,724)</u>	<u>(27,339)</u>
Other Financing Receipts/(Disbursements):				
Proceeds of Loans			15,737	15,737
Total Other Financing Receipts/(Disbursements)	<u>0</u>	<u>0</u>	<u>15,737</u>	<u>15,737</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(5,434)	(6,181)	13	(11,602)
Fund Cash Balances, January 1	7,806	28,955	0	36,761
Fund Cash Balances, December 31	<u><u>\$2,372</u></u>	<u><u>\$22,774</u></u>	<u><u>\$13</u></u>	<u><u>\$25,159</u></u>

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

**VILLAGE OF SALESVILLE
GUERNSEY COUNTY**

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

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$2,250
Total Operating Cash Receipts	2,250
Operating Cash Disbursements:	
Contractual Services	2,912
Total Operating Cash Disbursements	2,912
Operating Income/(Loss)	(662)
Non-Operating Cash Receipts:	
Intergovernmental Receipts	4,256
Proceeds from Loans	7,988
Total Non-Operating Cash Receipts	12,244
Net Receipts Over/(Under) Disbursements	11,582
Fund Cash Balances, January 1	4,828
Fund Cash Balances, December 31	\$16,410

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

**VILLAGE OF SALESVILLE
GUERNSEY 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 Salesville, Guernsey 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 the maintenance of roads, park operations, and fire protection services. The Village contracts with the Guernsey County Sheriff's department to provide security of persons and property. The Village contracts with the Village of Quaker City to provide fire protection, emergency services, and water utility 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 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.

Parks Recreation Fund – This fund receives donations to be used for constructing and maintaining the Village Park.

Current Expense Levy Fund – This fund receives tax money to be used for street lighting and general operations.

**VILLAGE OF SALESVILLE
GUERNSEY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (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:

Issue II Fund – This fund receives Issue II monies for street paving projects.

Water Grant Construction Fund - This fund receives proceeds of grants and loan proceeds in order to complete the water line project.

4. 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 Line Improvement Fund - This fund receives water tap fees and loan proceeds from the Ohio Public Works for future water line improvements and repairs.

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

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**VILLAGE OF SALESVILLE
GUERNSEY COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

2. EQUITY IN POOLED CASH

The Village maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash at December 31 was as follows:

	2001	2000
Demand deposits	\$37,807	\$41,569
Total deposits	\$37,807	\$41,569

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

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	\$6,690	\$8,797	\$2,107
Special Revenue	22,192	21,350	(842)
Capital Projects	1,514	30,414	28,900
Enterprise	0	2,391	2,391
Total	\$30,396	\$62,952	\$32,556

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$9,062	\$5,119	\$3,943
Special Revenue	44,966	28,356	16,610
Capital Projects	1,514	30,414	(28,900)
Enterprise	16,410	2,825	13,585
Total	\$71,952	\$66,714	\$5,238

**VILLAGE OF SALESVILLE
GUERNSEY COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$5,667	\$6,997	\$1,330
Special Revenue	13,457	15,227	1,770
Capital Projects	244,000	380,011	136,011
Enterprise	8,000	14,494	6,494
Total	\$271,124	\$416,729	\$145,605

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$13,472	\$12,431	\$1,041
Special Revenue	42,410	21,408	21,002
Capital Projects	0	379,998	(379,998)
Enterprise	10,328	2,912	7,416
Total	\$66,210	\$416,749	(\$350,539)

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority at the legal level of control in the General Fund by \$3,852 and in the Capital Projects Fund by \$379,998 for the year ended December 31, 2000. Also, budgetary expenditures exceeded appropriation authority at the legal level of control in the Capital Projects Fund by \$28,914 for the year ended December 31, 2001.

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.

**VILLAGE OF SALESVILLE
GUERNSEY COUNTY**

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

5. DEBT

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
Ohio Public Works Commission Loan	\$53,741	0.00%
Total	\$53,741	

The Ohio Public Works Commission (OPWC) loan relates to a water line project. The loan will be repaid in semiannual installments of \$1,378 over 20 years. The Village has agreed to set utility rates sufficient to cover OPWC debt service requirements.

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

	Ohio Public Works Commission Loan
Year ending December 31:	
2002	\$1,378
2003	2,756
2004	2,756
2005	2,756
2006	2,756
2007 - 2011	13,780
2012 - 2016	13,780
2017 - 2021	13,779
Total	\$53,741

6. RETIREMENT SYSTEMS

The Village's officials belong to the Public Employees Retirement System (PERS) of Ohio. PERS is 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.

**VILLAGE OF SALESVILLE
GUERNSEY COUNTY**

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

7. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

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

8. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.



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

Village of Salesville
Guernsey County
114 Main Street
Salesville, Ohio 43778

To the Village Council:

We have audited the accompanying financial statements of the Village of Salesville, Guernsey County, Ohio (the Village), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated August 12, 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, 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 2001-31030-001 and 2001-31030-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated August 12, 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 August 12, 2002.

This report is intended solely for the information and use of management and the 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, sweeping initial "J" and a long, horizontal stroke extending to the right.

Jim Petro
Auditor of State

August 12, 2002

**VILLAGE OF SALESVILLE
GUERNSEY COUNTY**

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

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2001-31030-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D)(1) states that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract 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 encumbrances.

The following exceptions to this basic requirement are provided by statute:

- A. Then and Now Certificates – This exception provides that, if the fiscal officer can certify that both at the time the contract or order was made and at the time of completing the certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any encumbrances, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

- B. Amounts of less than \$1,000 may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the “then and now” certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

Twenty-nine percent of the transactions we tested for 2000 and thirty-five percent of the transactions we tested for 2001 did not include prior certification of the Clerk/Treasurer, nor was there any evidence of a “Then and Now” certificate being used by the Clerk/Treasurer.

We recommend the Village obtain the Clerk’s prior certification for all disbursements.

FINDING NUMBER 2001-31030-002

Noncompliance Citation

Ohio Rev. Code Section 5705.41(B) requires no subdivision or taxing authority to expend money unless it has been appropriated.

During 2000, the General Fund – Leisure Activities – Contracted Services line-item had expenditures that exceeded appropriations by \$3,852, and the Capital Projects Fund – Capital Outlay line-item had expenditures that exceeded appropriations by \$379,998. During 2001, the Capital Projects Fund – Capital Outlay line-item had expenditures that exceeded appropriations by \$28,914.

Village management should monitor available appropriations, and should deny payments that exceed appropriations. If available resources exist to make the payment, management should request the Village Council to consider amending appropriations.

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**VILLAGE OF SALESVILLE
GUERNSEY 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>
1999-31030-001	ORC 5705.41(D)(1) – failure to obtain Clerk’s certification	No	Not corrected; repeated in the Schedule of Findings as item 2001-31030-001.
1999-31030-002	ORC 5705.39 – Total appropriations exceeded the total estimated revenue for several funds.	Yes	Finding No Longer Valid



STATE OF OHIO
OFFICE OF THE AUDITOR

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VILLAGE OF SALESVILLE

GUERNSEY 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
OCTOBER 1, 2002**