



**VILLAGE OF BERGHOLZ  
JEFFERSON COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



VILLAGE OF BERGHOLZ  
JEFFERSON COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Bergholz  
Jefferson County  
P. O. Box 242  
256-1 2<sup>nd</sup> Street  
Bergholz, Ohio 43908

To the Village Council:

We have audited the accompanying financial statements of the Village of Bergholz, Jefferson County, Ohio, (the Village) as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our 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 and reserves for encumbrances of the Village of Bergholz as of December 31, 2000 and 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2001 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering results of our audit.

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

**Jim Petro**  
Auditor of State

May 18, 2001

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**VILLAGE OF BERGHOLZ  
JEFFERSON 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>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes Receipts	\$13,511	\$3,886	\$17,397
Intergovernmental Receipts	33,994	23,660	57,654
Fines, Licenses, and Permits	7,526		7,526
Miscellaneous	16,700		16,700
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	71,731	27,546	99,277
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	10,871	3,792	14,663
Public Health Services	585		585
Leisure Time Activities	10,775		10,775
Basic Utility Services	1,110		1,110
Transportation	22,695	19,434	42,129
General Government	2,386	94	2,480
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	48,422	23,320	71,742
Total Receipts Over/(Under) Disbursements	23,309	4,226	27,535
Fund Cash Balances, January 1	93,900	21,411	115,311
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b><u>\$117,209</u></b>	<b><u>\$25,637</u></b>	<b><u>\$142,846</u></b>
Reserves for Encumbrances, December 31	<u>\$10,000</u>	<u></u>	<u>\$10,000</u>

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

**VILLAGE OF BERGHOLZ  
JEFFERSON COUNTY**

**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, 2000**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating cash receipts:</b>			
Charges for services	\$47,615		\$47,615
Miscellaneous	1,617		1,617
Total operating cash receipts	49,232		49,232
<b>Operating cash disbursements:</b>			
Personal services	30,339		30,339
Transportation	3,272		3,272
Contractual services	6,654		6,654
Supplies and materials	11,870		11,870
Deposit refunds	1,615		1,615
Capital outlay	6,178		6,178
Total operating cash disbursements	59,928		59,928
Operating income/(loss)	(10,696)		(10,696)
<b>Non-operating cash receipts:</b>			
Mayor's court receipts		\$9,361	9,361
Total non-operating cash receipts		9,361	9,361
<b>Non-operating cash disbursements:</b>			
Payments to State		1,880	1,880
Payments to Village		7,481	7,481
Total non-operating cash disbursements		9,361	9,361
Excess of receipts over/(under) disbursements	(10,696)		(10,696)
Fund cash balances, January 1	65,835		65,835
<b>Fund cash balances, December 31</b>	<b><u>\$55,139</u></b>		<b><u>\$55,139</u></b>

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



**VILLAGE OF BERGHOLZ  
JEFFERSON COUNTY**

**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>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes Receipts	\$13,839	\$4,015	\$17,854
Intergovernmental Receipts	38,708	25,234	63,942
Fines, Licenses, and Permits	4,006		4,006
Miscellaneous	19,148		19,148
Total Cash Receipts	75,701	29,249	104,950
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	10,419	3,917	14,336
Public Health Services	583		583
Leisure Time Activities	6,195		6,195
Basic Utility Services	951		951
Transportation	11,827	20,552	32,379
General Government	37,196	98	37,294
Capital Outlay	23,477	10,000	33,477
Total Cash Disbursements	90,648	34,567	125,215
Total Receipts Over/(Under) Disbursements	(14,947)	(5,318)	(20,265)
<b>Other Financing Sources/(Uses):</b>			
Sale of Assets	10,100		10,100
Total Other Financing Sources/(Uses)	10,100		10,100
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Uses	(4,847)	(5,318)	(10,165)
Fund Cash Balances, January 1	98,747	26,729	125,476
<b>Fund Cash Balances, December 31</b>	<b><u>\$93,900</u></b>	<b><u>\$21,411</u></b>	<b><u>\$115,311</u></b>
Reserves for Encumbrances, December 31	<u>\$2,000</u>		<u>\$2,000</u>

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

**VILLAGE OF BERGHOLZ  
JEFFERSON COUNTY**

**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**

	<b>Proprietary Fund Type</b>	<b>Fiduciary Fund Type</b>	<b>Total</b>
	<b>Enterprise</b>	<b>Agency</b>	<b>(Memorandum Only)</b>
<b>Operating cash receipts:</b>			
Charges for services	\$48,552		48,552
Miscellaneous	3,904		3,904
Total operating cash receipts	52,456		52,456
<b>Operating cash disbursements:</b>			
Personal services	24,714		24,714
Transportation	1,702		1,702
Contractual services	7,539		7,539
Supplies and materials	7,217		7,217
Escrow Refunds	1,885		1,885
Capital Outlay	21,430		21,430
Total operating cash disbursements	64,487		64,487
Operating income/(loss)	(12,031)		(12,031)
<b>Non-operating cash receipts:</b>			
Mayor's court receipts		\$3,260	3,260
Total non-operating cash receipts		3,260	3,260
<b>Non-operating cash disbursements:</b>			
Payments to State		755	755
Payments to Village		2,505	2,505
Total non-operating cash disbursements		3,260	3,260
Excess of receipts over/(under) disbursements	(12,031)		(12,031)
Fund cash balances, January 1	77,866		77,866
<b>Fund cash balances, December 31</b>	<b>\$65,835</b>		<b>\$65,835</b>

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

**VILLAGE OF BERGHOLZ  
JEFFERSON COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Bergholz, 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 water utilities, park operations (leisure time activities), and police protection. The Village contracts with a volunteer fire department to provide fire protection.

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**

Certificates of deposit are valued at cost.

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.

**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 Fund:

**VILLAGE OF BERGHOLZ  
JEFFERSON COUNTY**

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

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

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

**3. 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.

**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* - The fund is used to account for all financial transactions of the Mayor's Court.

**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, 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. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

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

**3. Encumbrances**

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

**VILLAGE OF BERGHOLZ  
JEFFERSON COUNTY**

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

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

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

**F. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**G. Unpaid Vacation**

Employees are entitled to cash payments for unused vacation in certain circumstances, such as upon leaving employment. Unpaid vacation leave is not reflected as a liability under the basis of accounting used by the Village.

**2. EQUITY IN POOLED CASH**

The Village maintains a cash 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>2000</u>	<u>1999</u>
Demand deposits	\$136,981	\$123,399
Certificates of deposit	<u>61,004</u>	<u>57,747</u>
Total deposits	<u>\$197,985</u>	<u>\$181,146</u>

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation or (2) collateralized by securities specifically pledged by the financial institution to the Village.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$56,340	\$71,731	\$15,391
Special Revenue	22,353	27,546	5,193
Enterprise	<u>53,500</u>	<u>49,232</u>	<u>(4,268)</u>
Total	<u>\$132,193</u>	<u>\$148,509</u>	<u>\$16,316</u>

**VILLAGE OF BERGHOLZ  
JEFFERSON COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$150,832	\$58,422	\$92,410
Special Revenue	43,171	23,320	19,851
Enterprise	<u>119,335</u>	<u>59,928</u>	<u>59,407</u>
Total	<u>\$313,338</u>	<u>\$141,670</u>	<u>\$171,668</u>

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$57,192	\$85,801	\$28,609
Special Revenue	22,281	29,249	6,968
Enterprise	<u>53,000</u>	<u>52,456</u>	(544)
Total	<u>\$132,473</u>	<u>\$167,506</u>	<u>\$35,033</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$140,545	\$92,648	\$47,897
Special Revenue	49,010	34,567	14,443
Enterprise	<u>91,661</u>	<u>64,487</u>	<u>27,174</u>
Total	<u>\$281,216</u>	<u>\$191,702</u>	<u>\$89,514</u>

**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.

**VILLAGE OF BERGHOLZ  
JEFFERSON COUNTY**

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

**5. RETIREMENT SYSTEM**

The Village's full-time 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 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries during 1999 and 10.84% during 2000. The Village has paid all contributions required through December 31, 2000.

**6. RISK MANAGEMENT**

The Village has obtained commercial insurance for the following risks:

- General liability and casualty
- Vehicles
- Public official's liability

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

Village of Bergholz  
Jefferson County  
P. O. Box 242  
256-1 2<sup>nd</sup> Street  
Bergholz, Ohio 43908

To the Village Council:

We have audited the accompanying financial statements of the Village of Bergholz, Jefferson County, Ohio (the Village), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated May 18, 2001. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2000-31241-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated May 18, 2001.

**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. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Village's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings as item 2000-31241-002.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also 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 18, 2001.

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

**Jim Petro**  
Auditor of State

May 18, 2001

**VILLAGE OF BERGHOLZ  
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
----------------------------------------------------------------------------------------------------------

**FINDING NUMBER 2000-31241-001**

**Ohio Revised Code § 733.28** requires the village clerk/treasurer to keep the books of the village, exhibit accurate statements of all monies received and expended, of all the property owned by the village, and the income derived therefore, and of all taxes and assessments.

The Clerk/Treasurer failed to keep accurate records. The purchases and redemptions of certificates of deposit were posted as revenue and expenditures in the General Fund which overstated General Fund activity by 12% or more in fiscal year 2000 and in fiscal year 1999. The Mayor's Court activity was not posted to the ledgers or to the cash journal. There were also consistent errors in posting intergovernmental revenue, tax revenue, proceeds from the sale of fixed assets, contract expenditures and personal service expenditures. As a result, the Village books were not an accurate reflection of all financial activities.

The Clerk/Treasurer should record all financial activity of the Village in the receipts ledger, appropriation ledger and the cash journal, as appropriate, so that accurate statements of all moneys received and expended can be prepared. Periodically, financial reports including all activity of the Village should be submitted to Council for review. Failure to post all financial activity to the Village ledgers resulted in several errors on the annual financial statements. Adjustments to include activity of all funds were made by the Village and are included in the financial statements.

**FINDING NUMBER 2000-31241-002**

**Coding of Receipts and Expenditures**

The Village Clerk/Treasurer is responsible for posting receipts and expenditures to the ledgers. The Village Clerk/Treasurer did not always code and classify receipts and expenditures following a uniform chart of accounts. As a result errors occurred including misclassifications of intergovernmental revenue, gain on the sale of fixed assets, auditor and treasurer fees, personal service expenditures and Mayor's Court activity during 2000 and 1999. The Village Clerk/Treasurer has posted the adjustments to the ledgers and these reclassified amounts are reflected in the accompanying financial statements.

Failure to adopt and consistently follow a uniform chart of accounts increases the possibility for errors in the financial statements. The Village should review the chart of accounts suggested in Ohio Administrative Code Section 117-9-01. Receipts and expenditures should be properly coded and classified according to the Village's adopted chart of accounts to help ensure financial activity of the Village is correctly posted and reported.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

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**VILLAGE OF BERGHOLZ**

**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  
JULY 3, 2001**