



**VILLAGE OF FORT JENNINGS  
PUTNAM COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



VILLAGE OF FORT JENNINGS  
PUTNAM COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Fort Jennings  
Putnam County  
30 Oak Street  
P.O. Box 88  
Fort Jennings, Ohio 45844

To the Village Council:

We have audited the accompanying financial statements of the Village of Fort Jennings, Putnam 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 audits.

We conducted our audits 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 audits 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 audits provide 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 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 April 4, 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 the results of our audits.

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

April 4, 2001

**VILLAGE OF FORT JENNINGS  
PUTNAM 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>			
Property Tax and Other Local Taxes	\$10,848		\$10,848
Intergovernmental Receipts	46,199	\$19,825	66,024
Charges for Services		677	677
Fines, Licenses, and Permits	420		420
Earnings on Investments	25,658	7,051	32,709
Miscellaneous	2,445	23,347	25,792
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	85,570	50,900	136,470
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	30,954		30,954
Leisure Time Activities	229	21,827	22,056
Basic Utility Services	1,298		1,298
Transportation		43,457	43,457
General Government	41,897		41,897
Capital Outlay		221	221
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	74,378	65,505	139,883
Total Receipts Over/(Under) Disbursements	11,192	(14,605)	(3,413)
Fund Cash Balances, January 1	278,666	175,214	453,880
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b>\$289,858</b>	<b>\$160,609</b>	<b>\$450,467</b>
	<hr/>	<hr/>	<hr/>
Reserves for Encumbrances, December 31	\$2,690	\$1,059	\$3,749
	<hr/>	<hr/>	<hr/>

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

**VILLAGE OF FORT JENNINGS  
PUTNAM COUNTY**

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

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$96,343
Miscellaneous	1,357
	97,700
<b>Operating Cash Disbursements:</b>	
Personal Services	3,847
Fringe Benefits	555
Contractual Services	28,811
Supplies and Materials	15,465
Capital Outlay	3,000
	51,678
Total Operating Cash Disbursements	51,678
Operating Income	46,022
<b>Non-Operating Cash Receipts:</b>	
Fines, Licenses, and Permits	1,500
<b>Non-Operating Cash Disbursements:</b>	
Debt Service:	
Principal	5,000
Interest	48,015
	53,015
Total Non-Operating Cash Disbursements	53,015
Excess of Disbursements Over Receipts Before Interfund Transfers	(5,493)
Transfers-In	57,265
Transfers-Out	(57,265)
	(5,493)
Net Disbursements Over Receipts	(5,493)
Fund Cash Balances, January 1	311,043
<b>Fund Cash Balances, December 31</b>	<b>\$305,550</b>
Reserve for Encumbrances, December 31	\$1,045

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



**VILLAGE OF FORT JENNINGS  
PUTNAM 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>			
Property Tax and Other Local Taxes	\$9,566		\$9,566
Intergovernmental Receipts	63,122	\$32,043	95,165
Charges for Services		593	593
Fines, Licenses, and Permits	230	2,575	2,805
Earnings on Investments	15,765	7,194	22,959
Miscellaneous	62	11,588	11,650
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	88,745	53,993	142,738
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	31,858		31,858
Leisure Time Activities	618	21,082	21,700
Community Environment	29		29
Basic Utility Services	305		305
Transportation		35,290	35,290
General Government	34,551		34,551
Capital Outlay		3,018	3,018
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	67,361	59,390	126,751
Total Receipts Over/(Under) Disbursements	21,384	(5,397)	15,987
Fund Cash Balances, January 1	257,282	180,611	437,893
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b>\$278,666</b>	<b>\$175,214</b>	<b>\$453,880</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Reserves for Encumbrances, December 31	\$1,254	\$23	\$1,277
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**VILLAGE OF FORT JENNINGS  
PUTNAM COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$100,056
Miscellaneous	2,795
	102,851
<b>Operating Cash Disbursements:</b>	
Personal Services	2,635
Fringe Benefits	424
Contractual Services	22,066
Supplies and Materials	2,154
Capital Outlay	134,132
	161,411
Total Operating Cash Disbursements	161,411
Operating Loss	(58,560)
<b>Non-Operating Cash Receipts:</b>	
Intergovernmental Receipts	34,449
Fines, Licenses, and Permits	1,500
	35,949
Total Non-Operating Cash Receipts	35,949
<b>Non-Operating Cash Disbursements:</b>	
Debt Service:	
Principal	5,000
Interest	45,516
	50,516
Total Non-Operating Cash Disbursements	50,516
Excess of Disbursements Over Receipts Before Interfund Transfers	(73,127)
Transfers-In	85,415
Transfers-Out	(85,415)
	(73,127)
Net Disbursements Over Receipts	(73,127)
Fund Cash Balances, January 1	384,170
<b>Fund Cash Balances, December 31</b>	<b>\$311,043</b>
Reserve for Encumbrances, December 31	\$51

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

**VILLAGE OF FORT JENNINGS  
PUTNAM 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 Fort Jennings, Putnam 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 and sewer utilities, park operations (leisure time activities), and police services. The Village contracts with the Putnam County Sheriff's department to provide security of persons and property.

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.

**VILLAGE OF FORT JENNINGS  
PUTNAM COUNTY**

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

**2. Special Revenue Fund**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

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

*Park Fund* - This fund receives grants, donations, and club house fees to fund maintenance improvements to the park.

**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 Funds:

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

**E. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund or, 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. The Village did not encumber all commitments required by Ohio law.

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

**VILLAGE OF FORT JENNINGS  
PUTNAM COUNTY**

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

**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.

**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:

	<u>2000</u>	<u>1999</u>
Demand deposits	\$211,017	\$219,923
Certificates of deposit	<u>545,000</u>	<u>545,000</u>
Total deposits	<u><u>\$756,017</u></u>	<u><u>\$764,923</u></u>

Deposits are either (1) insured by the Federal Depository Insurance Corporation or 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	\$82,386	\$85,570	\$3,184
Special Revenue	50,598	50,900	302
Enterprise	<u>103,000</u>	<u>156,465</u>	<u>53,465</u>
Total	<u><u>\$235,984</u></u>	<u><u>\$292,935</u></u>	<u><u>\$56,951</u></u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$362,307	\$77,068	\$285,239
Capital Projects	225,835	66,564	159,271
Enterprise	<u>414,094</u>	<u>163,003</u>	<u>251,091</u>
Total	<u><u>\$1,002,236</u></u>	<u><u>\$306,635</u></u>	<u><u>\$695,601</u></u>

**VILLAGE OF FORT JENNINGS  
PUTNAM COUNTY**

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

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$86,631	\$88,745	\$2,114
Special Revenue	49,106	53,993	4,887
Enterprise	100,000	224,215	124,215
Total	<u>\$235,737</u>	<u>\$366,953</u>	<u>\$131,216</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$344,216	\$68,615	\$275,601
Special Revenue	229,750	59,413	170,337
Enterprise	527,159	297,393	229,766
Total	<u>\$1,101,125</u>	<u>\$425,421</u>	<u>\$675,704</u>

**4. COMPLIANCE**

The Village did not certify most expenditures as required by Ohio Revised Code § 5705.41(D).

**5. 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.

Public utilities are also taxed on personal and real property located within the Village.

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

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

**VILLAGE OF FORT JENNINGS  
PUTNAM COUNTY**

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

**6. DEBT**

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$25,000	0.0%
Mortgage Revenue Bonds	1,067,000	4.5%
Total	\$1,092,000	

The Ohio Water Development Authority interest free loan was issued through the Environmental Protection Agency's Emergency Village Capital Improvement Special Account for engineering fees on the Village's Sewer Project. This loan is to be repaid in ten annual installments of \$5,000 as the project was not financed within two years from the date of the loan award.

The \$1,067,000 in Mortgage Revenue Bonds were issued by the United States Department of Agriculture for the Village's Sewer Project. Bonds proceeds were used to pay off the interim financing issued in 1997. These bonds will be repaid in annual installments over 40 years starting in 1999. The bonds are collateralized by the sewer system and its revenue. The Village has set sewer rates sufficient to cover USDA debt service requirements.

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

Year ending December 31:	OWDA Loan	Mortgage Revenue Bonds
2001	\$5,000	\$59,115
2002	5,000	59,115
2003	5,000	59,094
2004	5,000	59,149
2005	5,000	59,078
Subsequent		1,950,765
Total	\$25,000	\$2,246,316

**7. RETIREMENT SYSTEMS**

The Village employees and elected officials 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.

**VILLAGE OF FORT JENNINGS  
PUTNAM COUNTY**

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

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 10.84% of participants' gross salaries for 2000 and 13.55% for 1999. The Village has paid all contributions required through December 31, 2000.

**8. RISK MANAGEMENT**

The Village has obtained commercial insurance for the following risks:

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

The Village also provides health insurance and dental and vision coverage to full-time employees through a private carrier.





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

Village of Fort Jennings  
Putnam County  
30 Oak Street  
P.O. Box 88  
Fort Jennings, Ohio 45844

To the Village Council:

We have audited the accompanying financial statements of the Village of Fort Jennings, Putnam County, Ohio, (the Village) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated April 4, 2001. We conducted our audits 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 audits 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 2000-30269-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated April 4, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audits, 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 April 4, 2001.

Village of Fort Jennings  
Putnam 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 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

April 4, 2001

**VILLAGE OF FORT JENNINGS  
PUTNAM 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>
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**FINDING NUMBER 2000-30269-001**

**Noncompliance Citation**

Ohio Revised Code § 5705.41(D) states that no subdivision or taxing unit 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. Further, contracts and orders for expenditures lacking prior certification should be considered null and void.

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 purchase order or contract and at the time of the certificate, appropriated and free of any previous encumbrance, the Council may authorize the issuance of a check 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 \$1000, the fiscal officer may authorize it to be paid without the affirmation of the Council, if such expenditure is otherwise valid.

Sixty-eight percent of the transactions tested did not receive prior certification of the Clerk nor were they certified using a then and now certification. Certification is not only required by Ohio law but is also a key control in the disbursement process to assure that purchase commitments receive prior approval, and to help reduce the possibility of Village funds being over expended or exceeding budgetary spending limitations as set by the Council.

To improve controls over disbursements we recommend that all Village disbursements, be certified by the Clerk and that the Council periodically review the expenditures made to ensure they are within appropriations adopted by the Council, certified by the Clerk and recorded against appropriations

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**VILLAGE OF FORT JENNINGS  
PUTNAM COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i><b>Explain:</b></i>
1998-30269-001	<b>ORC § 5705.41(D)</b> certification of expenditures.	No	No improvement noted and this finding has been repeated in this report.
1998-30269-002	<b>ORC § 5705.41(B)</b> expenditures in excess of appropriations.	No	Some improvement noted reducing this to a management letter comment.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**VILLAGE OF FORT JENNINGS**

**PUTNAM 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  
APRIL 24, 2001**