



**Auditor of State  
Betty Montgomery**



VILLAGE OF NEW ATHENS  
HARRISON COUNTY

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Village of New Athens  
Harrison County  
P. O. Box 126  
New Athens, Ohio 43981

To the Village Council:

We have audited the accompanying financial statements of the Village of New Athens, Harrison County, (the Village) as of and for the years ended December 31, 2002 and 2001. 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 reserves for encumbrances of the Village of New Athens, Harrison County, as of December 31, 2002 and 2001, 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 January 24, 2003 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 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 that reads "Betty Montgomery".

**Betty Montgomery**  
Auditor of State

January 24, 2003

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**VILLAGE OF NEW ATHENS  
HARRISON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Taxes	\$11,575	\$2,861	\$14,436
Intergovernmental Receipts	25,304	12,997	38,301
Charges for Services	3,800		3,800
Fines, Licenses, and Permits	650		650
Earnings on Investments	168	163	331
	<u>41,497</u>	<u>16,021</u>	<u>57,518</u>
<b>Total Cash Receipts</b>			
	<u>41,497</u>	<u>16,021</u>	<u>57,518</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	13,556	1,896	15,452
Public Health Services	255		255
Community Environment	9		9
Transportation		5,462	5,462
General Government	18,530	218	18,748
Debt Payments	10,318		10,318
	<u>42,668</u>	<u>7,576</u>	<u>50,244</u>
<b>Total Cash Disbursements</b>			
	<u>42,668</u>	<u>7,576</u>	<u>50,244</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(1,171)</u>	<u>8,445</u>	<u>7,274</u>
<b>Other Financing Receipts and (Disbursements):</b>			
Other Financing Sources	1,292	1,787	3,079
Other Financing Uses	(3,443)		(3,443)
	<u>(2,151)</u>	<u>1,787</u>	<u>(364)</u>
<b>Total Other Financing Receipts/(Disbursements)</b>			
	<u>(2,151)</u>	<u>1,787</u>	<u>(364)</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(3,322)</u>	<u>10,232</u>	<u>6,910</u>
<b>Fund Cash Balances, January 1</b>	<u>17,696</u>	<u>7,403</u>	<u>25,099</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$14,374</b></u>	<u><b>\$17,635</b></u>	<u><b>\$32,009</b></u>
<b>Reserves for Encumbrances, December 31</b>	<u><b>\$450</b></u>	<u><b>\$295</b></u>	<u><b>\$745</b></u>

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

**VILLAGE OF NEW ATHENS  
HARRISON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH  
DISBURSEMENTS, AND CHANGES IN FUND CASH  
BALANCES - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$87,103
Miscellaneous	2,133
	89,236
<b>Operating Cash Disbursements:</b>	
Personal Service	12,273
Employee Fringe Benefits	2,055
Contractual Services	54,239
Supplies and Materials	23,004
Miscellaneous	1,366
	92,937
Operating Income/(Loss)	(3,701)
<b>Non-Operating Cash Disbursements:</b>	
Debt Service	12,375
Other Financing Uses	21,010
	33,385
Net Receipts Over/(Under) Disbursements	(37,086)
Fund Cash Balances, January 1	41,910
<b>Fund Cash Balances, December 31</b>	<b>\$4,824</b>
Reserve for Encumbrances, December 31	\$373

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



**VILLAGE OF NEW ATHENS  
HARRISON 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>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Taxes	\$6,474	\$2,731	\$9,205
Intergovernmental Receipts	25,670	14,850	40,520
Charges for Services	3,800		3,800
Fines, Licenses, and Permits	1,095		1,095
Earnings on Investments	736	735	1,471
Miscellaneous		30	30
	<u>37,775</u>	<u>18,346</u>	<u>56,121</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	14,136	5,150	19,286
Public Health Services	355		355
Community Environment	9		9
Transportation		21,585	21,585
General Government	29,019	406	29,425
Debt Payments	4,317		4,317
	<u>47,836</u>	<u>27,141</u>	<u>74,977</u>
Total Receipts Over/(Under) Disbursements	<u>(10,061)</u>	<u>(8,795)</u>	<u>(18,856)</u>
<b>Other Financing Receipts and (Disbursements):</b>			
Other Financing Sources	2,299		2,299
Other Financing Uses	(7,855)		(7,855)
	<u>(5,556)</u>		<u>(5,556)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(15,617)	(8,795)	(24,412)
Fund Cash Balances, January 1	<u>33,313</u>	<u>16,198</u>	<u>49,511</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$17,696</b></u>	<u><b>\$7,403</b></u>	<u><b>\$25,099</b></u>
Reserves for Encumbrances, December 31	<u>\$364</u>	<u>\$12</u>	<u>\$376</u>

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

**VILLAGE OF NEW ATHENS  
HARRISON COUNTY**

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

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$89,455
Miscellaneous	3,110
	92,565
<b>Operating Cash Disbursements:</b>	
Personal Service	14,280
Employee Fringe Benefits	2,650
Contractual Services	43,762
Supplies and Materials	12,907
	73,599
Total Operating Cash Disbursements	73,599
Operating Income/(Loss)	18,966
<b>Non-Operating Cash Disbursements:</b>	
Debt Service	6,375
Other Non-Operating Cash Disbursements	4,927
	11,302
Total Non-Operating Cash Disbursements	11,302
Net Receipts Over/(Under) Disbursements	7,664
Fund Cash Balances, January 1	34,246
<b>Fund Cash Balances, December 31</b>	<b>\$41,910</b>
Reserve for Encumbrances, December 31	\$441

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

**VILLAGE OF NEW ATHENS  
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of New Athens, Harrison 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 government, transportation, water utilities, and police services. The Village contracts with the New Athens Volunteer Fire Department to provide fire protection 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 that is 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.

*Police Levy Fund* - This fund receives local tax levy money for police protection.

**3. Enterprise Fund**

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.

VILLAGE OF NEW ATHENS  
HARRISON COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

D. Budgetary Process

The Ohio Revised Code requires that each fund 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. The Village did not encumber all commitments as required by Ohio law.

A summary of 2002 and 2001 budgetary activity appears in Note 3.

E. Property, Plant and Equipment

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

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:

	2002	2001
Demand deposits	<u>\$36,833</u>	<u>\$67,009</u>

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

**VILLAGE OF NEW ATHENS  
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$38,463	\$42,789	\$4,326
Special Revenue	14,155	17,808	3,653
Enterprise	88,383	89,236	853
Total	\$141,001	\$149,833	\$8,832

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$56,053	\$46,561	\$9,492
Special Revenue	21,344	7,871	13,473
Enterprise	129,350	126,695	2,655
Total	\$206,747	\$181,127	\$25,620

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$39,952	\$40,074	\$122
Special Revenue	16,506	18,346	1,840
Enterprise	86,700	92,565	5,865
Total	\$143,158	\$150,985	\$7,827

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$73,631	\$56,055	\$17,576
Special Revenue	28,753	27,153	1,600
Enterprise	120,679	85,342	35,337
Total	\$223,063	\$168,550	\$54,513

**VILLAGE OF NEW ATHENS  
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**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. DEBT**

Debt outstanding at December 31, 2002 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Development Authority Loan - 3066	\$31,482	6.04%
Ohio Public Works Commission Loan - CN809	54,687	0.00%
Ohio Public Works Commission Loan - CN26A	37,080	0.00%
Ohio Public Works Commission Loan - CN27C	64,725	0.00%
Case Backhoe Loan	39,428	0.00%
Total	<u>\$227,402</u>	

The Ohio Water Development Authority (OWDA) loan relates to a planning loan for the construction of a wastewater treatment plant. The original loan amount was \$31,600 and issued on January 25, 1996.

The Ohio Public Works Commission Loan – CN809 (OPWC) relates to a water line construction project. The original loan amount was \$87,499 and issued in 1995 for 20 years to be paid on a semi-annual basis.

The Ohio Public Works Commission Loan – CN26A (OPWC) relates to a planning loan for the construction of a wastewater treatment plant. The original loan amount was \$46,350 and issued on July 1, 1997 for 20 years to be paid on a semi-annual basis.

The Ohio Public Works Commission Loan – CN27C (OPWC) relates to a waterline replacement project. The original loan amount was \$64,725 and issued in 2000 to be paid on a semi-annual basis. The Village has received the total amount of the loan, and because the project has not been inspected and finalized, the Village has not received an amortization schedule and has not started to repay the loan.

The Case Backhoe Loan was issued for the water department's purchase of a backhoe. The original loan amount was \$39,428 and was issued in 2002 to be repaid in 5 annual payments.

The above loans are collateralized by the Village's future water receipts and by the Village's taxing authority.

**VILLAGE OF NEW ATHENS  
HARRISON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**5. DEBT (Continued)**

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

Year ending December 31:	OWDA Loan 3066	OPWC CN809	OPWC Loan CN26-A	Case Loan
2003	16,000	4,375	2,318	8,981
2004	16,000	4,375	2,318	8,981
2005	1,520	4,375	2,318	8,981
2006		4,375	2,318	8,981
2007		4,375	2,318	3,504
2008-2019		32,812	25,490	
Total	\$33,520	\$54,687	\$37,080	\$39,428

The Ohio Public Works Commission Loan CN27C is not included on the amortization schedule since the Village is still receiving drawdowns from the loan and the project is not finalized. The OPWC will notify the Village when payments are due.

**6. RETIREMENT SYSTEM**

The Village's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2002 and 2001, PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 2002.

**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.

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**Auditor of State  
Betty Montgomery**

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

Village of New Athens  
Harrison County  
P. O. Box 126  
New Athens, Ohio 43981

To the Village Council:

We have audited the accompanying financial statements of the Village of New Athens, Harrison County, (the Village) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated January 24, 2003. 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 one instance of noncompliance that is required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings as item 2002-31234-001. We also noted a certain immaterial instance of noncompliance that we have reported to management of the Village in a separate letter dated January 24, 2003.

**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 a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Village in a separate letter dated January 24, 2003.

Village of New Athens  
Harrison County  
Independent Accountants' Report on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

This report is intended solely 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

January 24, 2003

**VILLAGE OF NEW ATHENS  
HARRISON COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2002-31234-001**

**Ohio Revised Code § 5705.41 (D)** provides that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon. This section also provides two "exceptions" to the above requirement:

- 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 contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Council may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
  
- B. If the amount involved is less than one thousand dollars (\$1,000) the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of the Village Council, if such expenditure is otherwise valid.

The Village did not properly certify or record the amount against the applicable appropriation accounts for 68% of tested expenditures of 2002 and 81% of tested expenditures of 2001. The Village did not utilize the certification exceptions described above for those expenditures lacking prior or simultaneous certification.

Failure to certify the availability of funds and encumber appropriations could result in overspending and negative cash balances. The Village should obtain approved purchase orders which include the fiscal officer's certification that the amount required to meet the obligation has been lawfully appropriated and authorized prior to making the commitment.

VILLAGE OF NEW ATHENS  
HARRISON COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2002 AND 2001

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2000-31234-001	ORC § 5705.41 (B) Expenditures exceeded appropriations	Yes	



**Auditor of State  
Betty Montgomery**

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**VILLAGE OF NEW ATHENS**

**HARRISON 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  
MAY 8, 2003**