



**Auditor of State
Betty Montgomery**

VILLAGE OF BURKETTSTVILLE
MERCER COUNTY

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**Auditor of State
Betty Montgomery**

Village of Burkettsville
Mercer County
P.O. Box 45
Burkettsville, Ohio 45310

To the Village Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

June 23, 2005

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Village of Burkettsville
Mercer County
P.O. Box 45
Burkettsville, Ohio 45310

To the Village Council:

We have audited the accompanying financial statements of the Village of Burkettsville, Mercer County, (the Village), as of and for the years ended December 31, 2004 and 2003. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Village to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Village has elected not to reformat its statements. Since the Village does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2004, or their changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Village to include Management's Discussion and Analysis for the year ended December 31, 2004. The Village has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2005, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Betty Montgomery
Auditor of State

June 23, 2005

**VILLAGE OF BURKETTSTVILLE
MERCER COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<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	\$5,082	\$6,326		\$11,408
Intergovernmental Receipts	31,574	18,525	450,885	500,984
Earnings on Investments	534			534
Miscellaneous Receipts	2,437		10,720	13,157
Total Cash Receipts	<u>39,627</u>	<u>24,851</u>	<u>461,605</u>	<u>526,083</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	6,464	6,320		12,784
Public Health Services	982			982
Leisure Time Activities	2,185			2,185
Transportation		2,038		2,038
General Government	18,516			18,516
Capital Outlay	14,363		810,058	824,421
Debt Service:				
Principal Payments			75,000	75,000
Total Cash Disbursements	<u>42,510</u>	<u>8,358</u>	<u>885,058</u>	<u>935,926</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(2,883)</u>	<u>16,493</u>	<u>(423,453)</u>	<u>(409,843)</u>
Other Financing Receipts/(Disbursements):				
Bond Proceeds			74,000	74,000
Loan Proceeds			452,152	452,152
Transfers-In			3,413	3,413
Transfers-Out	(3,413)			(3,413)
Total Other Financing Receipts/(Disbursements)	<u>(3,413)</u>		<u>529,565</u>	<u>526,152</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(6,296)	16,493	106,112	116,309
Fund Cash Balances, January 1	<u>43,337</u>	<u>21,566</u>	<u>5,232</u>	<u>70,135</u>
Fund Cash Balances, December 31	<u>\$37,041</u>	<u>\$38,059</u>	<u>\$111,344</u>	<u>\$186,444</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$3,313</u>	<u>\$194,120</u>	<u>\$197,433</u>

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

**VILLAGE OF BURKETTSTVILLE
MERCER COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$4,128	\$7,302		\$11,430
Intergovernmental Receipts	28,676	19,226		47,902
Earnings on Investments	1,184			1,184
Miscellaneous Receipts	2,096	164	132	2,392
Total Cash Receipts	<u>36,084</u>	<u>26,692</u>	<u>132</u>	<u>62,908</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	6,063	7,264		13,327
Public Health Services	1,114			1,114
Leisure Time Activities	2,745			2,745
Transportation		37,880		37,880
General Government	20,910			20,910
Capital Outlay	29,162		39,900	69,062
Total Cash Disbursements	<u>59,994</u>	<u>45,144</u>	<u>39,900</u>	<u>145,038</u>
Total Cash Receipts (Under) Cash Disbursements	(23,910)	(18,452)	(39,768)	(82,130)
Other Financing Receipts:				
Loan Proceeds			5,000	5,000
Cash Receipts and Other Financing Receipts (Under) Cash Disbursements	(23,910)	(18,452)	(34,768)	(77,130)
Fund Cash Balances, January 1	67,247	40,018	40,000	147,265
Fund Cash Balances, December 31	<u>\$43,337</u>	<u>\$21,566</u>	<u>\$5,232</u>	<u>\$70,135</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$13,700</u>	<u>\$13,700</u>

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

**VILLAGE OF BURKETTSVILLE
MERCER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Burkettsville, Mercer County, (the Village), as a body corporate and politic. A publicly-elected six-member Council governs the Village. The Village provides general governmental services, including park operations (leisure time activities) and street construction maintenance and repair. The Mercer County Sheriff's department provides security of persons and property. The Village appropriates general fund and special revenue fund money to support a volunteer fire department.

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 accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. This basis recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 adequately disclose material matters the Auditor of State prescribes.

C. Cash and Investments

The Village maintains all of its funds in an interest bearing checking account.

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 reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Fund

These funds account for proceeds from specific sources (other than 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.

State Highway Improvement Fund - This fund receives seven and one-half percent of the gasoline and motor vehicle tax money for constructing, maintaining and repairing State Highways within the Village.

**VILLAGE OF BURKETTSTVILLE
MERCER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Village had the following significant capital project funds:

Sewer System Fund - This fund receives money from the Ohio Water Development Authority and the Small Cities Community Development Block Grant (CDBG) for the construction of a sewer system within the Village.

Shelter House Construction Fund - This fund receives proceeds of general obligation bonds. The proceeds were used to construct a new shelter house during 2004.

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, function or object level of control, and appropriations may not exceed estimated resources. Village Council must annually approve appropriation measures and subsequent amendments. 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. Management has included audit adjustments in the accompanying budgetary presentations for material items that should have been encumbered.

A summary of 2004 and 2003 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**VILLAGE OF BURKETTSVILLE
MERCER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS

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:

	2004	2003
Demand deposits	\$186,444	\$70,135

Deposits: Deposits are 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, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$27,006	\$39,627	\$12,621
Special Revenue	24,578	24,851	273
Capital Projects	986,000	991,170	5,170
Total	\$1,037,584	\$1,055,648	\$18,064

2004 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$70,040	\$45,923	\$24,117
Special Revenue	44,572	11,671	32,901
Capital Projects	974,800	1,079,178	(104,378)
Total	\$1,089,412	\$1,136,772	(\$47,360)

2003 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$16,501	\$36,084	\$19,583
Special Revenue	23,128	26,692	3,564
Capital Projects	0	5,132	5,132
Total	\$39,629	\$67,908	\$28,279

**VILLAGE OF BURKETTSTVILLE
MERCER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$80,340	\$59,994	\$20,346
Special Revenue	56,273	45,144	11,129
Capital Projects	40,000	53,600	(13,600)
Total	\$176,613	\$158,738	\$17,875

Contrary to Ohio law, during the year 2004, certification that funds were available for expenditure was not obtained prior to incurring an obligation.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Village Council adopts tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The State pays the Village amounts equaling these deductions. The Village includes these with Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half payment is due December 31. The second half payment is due the following June 20.

Property owners assess tangible personal property tax. They must file a list of tangible 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 the Village's behalf.

5. DEBT

Debt outstanding at December 31, 2004 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$422,152	0.00%
General Obligation Bonds	74,000	4.00%
Total	\$496,152	

The Ohio Water Development Authority (OWDA) loan relates to a sanitary sewer collection system project the Ohio Environmental Protection Agency mandated. The OWDA approved up to \$529,383 in loans to the Village for this project. The Village will repay the loans in semiannual installments of \$13,235 over 20 years. The scheduled payment amount below assumes that \$529,383 will be borrowed. The OWDA will adjust scheduled payment to reflect any revisions in amounts the Village actually borrows. Sewer receipts collateralize the loan. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The General Obligation Bonds were issued on April 12, 2004, for the purpose of constructing a shelter house in the Village. The Village's taxing authority collateralizes General Obligation Bonds.

**VILLAGE OF BURKETTSTVILLE
MERCER COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

5. DEBT (Continued)

Amortization of the above debt, including interest, follows:

Year ending December 31:	OWDA Loan	General Obligation Bonds
2005	\$0	\$2,960
2006	26,469	4,960
2007	26,469	10,694
2008	26,469	10,694
2009	26,469	10,694
2010-2025	423,507	53,470
Total	\$529,383	\$93,472

6. RETIREMENT SYSTEMS

The Village's Clerk and Mayor belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plan's retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2004 and 2003, OPERS members contributed 8.5 percent of their wages. The Village contributed an amount equal to 13.55 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2004.

7. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;

The Village is uninsured for the following risks:

- Errors and omissions.

8. CONTRACTUAL COMMITMENTS

The Village has the following contractual commitment as of December 31, 2004:

Shinn Bros., Inc. (Sanitary Sewer System Collection Project)	\$32,700
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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Village of Burkettsville
Mercer County
P.O. Box 45
Burkettsville, Ohio 45310

To the Village Council:

We have audited the financial statements of the Village of Burkettsville, Mercer County, (the Village), as of and for the years ended December 31, 2004 and 2003, which and have issued our report thereon dated June 23, 2005, wherein we noted the Village followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the Village's management dated June 23, 2005, we reported on other matters involving internal control over financial reporting we did not deem as reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed one instance of noncompliance we must report under *Government Auditing Standards*, which is described in the accompanying schedule of findings as 2004-001. In a separate letter to the Village's management dated June 23, 2005, we also reported other matters related to noncompliance we deemed immaterial.

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Village of Burkettsville
Mercer County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

We intend this report solely for the information and use of the audit committee, management and Village Council. It is not intended for 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

June 23, 2005

VILLAGE OF BURKETTSTVILLE
MERCER COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2004 AND 2003

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

FINDING NUMBER 2004-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D) states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Further, contracts and orders for expenditures lacking prior certificate should be considered null and void. If no certificate is issued at the time the contract or order is entered into, the fiscal officer may later certify that there were funds properly appropriated and in the treasury or in the process of collection and such funds are free from previous encumbrance both at the time the contract or order was entered into and at the time of payment. After certifying this, the fiscal officer may proceed to pay for such order or contract. If the amount involved is over \$3,000, the taxing authority must approve of such payment within 30 days of the date of the fiscal officer's certification.

During testing of 2004 expenditures, we noted 89% of the total expenditures were not properly certified during the audit period. We also noted that there were no outstanding encumbrances recorded at year-end 2003 or year-end 2004, but our testing revealed obligations at both year ends, which should have been encumbered, and recorded as a reserve for encumbrance. Adjustments have been made to the financial statements to record reserves for encumbrances as follows:

2003	Capital Projects – Sewer Fund	\$ 13,700
2004	Capital Projects – Sewer Fund	\$194,120
2004	Special Revenue – Street & State Hwy Funds	\$ 3,313

The Village should review Ohio Rev. Code Section 5705.41(D) and implement procedures for proper certification of funds.

**VILLAGE OF BURKETTSTVILLE
MERCER COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2004 AND 2003**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2002-001	ORC Sec. 731.13 - Mayor incorrectly received an in-term increase in salary.	Yes	
2002-002	ORC Sec. 5705.40 - Appropriations were increased without formal Council approval.	Partially Corrected	Minor discrepancies noted.
2002-003	ORC Sec. 5705.41(B) - Expenditures exceeded appropriations at the legal level of control.	Partially Corrected	Immaterial instances noted. A citation at management letter level was issued.



**Auditor of State
Betty Montgomery**

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**VILLAGE OF BURKETTSVILLE
MERCER 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
SEPTEMBER 6, 2005**