



Dave Yost • Auditor of State

VILLAGE OF JACKSONVILLE
ATHENS COUNTY

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ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of Jacksonville
Athens County
P.O. Box 185
Jacksonville, Ohio 45780

We performed the procedures enumerated below, with which the Village Council and Mayor, and the management of the Village of Jacksonville, Athens County, Ohio (the Village), have agreed, solely to compile the Village's cash basis receipts, disbursements and fund balances as of and for the year ended December 31, 2010. Management is responsible for recording transactions. However, these transactions were not properly recorded, so the aforementioned parties requested us to perform this management function. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. We obtained the check register kept by the Village Fiscal Officer for the period January 1, 2010 through December 31, 2010.
2. We examined each transaction on the check register, deposits and disbursements, and classified them into the Village's existing Governmental and Proprietary funds, in total, based on guidance found in the Ohio Village Officer's Handbook, and presented adjusted fund balances as of December 31, 2010. We have summarized the results in Table 1 of the Attachment to the Accountant's Report on Applying Agree-Upon Procedures.
3. We obtained the Village's bank statements as of December 31, 2010 and performed a bank reconciliation at December 31, 2010, which included compiling an outstanding check list. The results are as follows:

General Operating Account	\$ 23,637
Water Account	140
Mayor's Court Account	40
Total Bank Balances	<u>23,817</u>
Add: 2009 Outstanding Checks Clearing in 2010	452
Less: Checks Outstanding at 12/31/2010:	
Check # 3735	(18)
Check # 3743	(1,170)
Check # 3747	<u>(1,210)</u>
Reconciled Bank Balance	<u>\$ 21,871</u>
Total Fund Balances as of December 31, 2010 (See Attachment)	<u><u>\$ 21,871</u></u>

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Village's receipts, disbursements, balances. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management and those charged with governance 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 "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

March 3, 2011

Attachment to the Accountant's Report on Applying Agreed-Upon Procedures

Table 1

	January 1 Fund Balances, As restated	Total Cash Receipts	Total Cash Disbursements	December 31 Fund Balance
General Fund	\$ (139,288)	\$ 97,294	\$ 120,764	\$ (162,758)
Special Revenue Funds:				
Street Construction, Maintenance and Repair	4,034	24,663	28,109	588
State Highway	3,655	1,876	1,706	3,825
Fire Fund	35,007	45,025	21,923	58,109
Street Lights	16,190	10,348	8,896	17,642
Total Special Revenue Funds	<u>58,886</u>	<u>81,912</u>	<u>60,634</u>	<u>80,164</u>
Debt Service Funds:				
Street Note: #83771		6,228	6,228	
Backhoe Note: #72713		2,065	2,065	
Police Cruiser Note: #83459		5,529	5,529	
Building Note: #83707		38,488	38,488	
Fire Note: #84488		8,231	8,231	
Backhoe Note #2: #76412		6,469	6,469	
Total Debt Service Funds		<u>67,010</u>	<u>67,010</u>	
Capital Projects Fund:				
USDA Playground Improvement Fund	20,250		374	19,876
Enterprise Funds:				
Water Operating Fund	39,012	112,853	87,174	64,691
Water Improvement Fund	2	17,437	17,437	2
Water Improvement Reserve Fund	15,700	2,870		18,570
Water Deposits Fund	1,286			1,286
Total Enterprise Funds	<u>56,000</u>	<u>133,160</u>	<u>104,611</u>	<u>84,549</u>
Agency Fund:				
Mayors Court		2,551	2,511	40
Total All Funds	<u>\$ (4,152)</u>	<u>\$ 381,927</u>	<u>\$ 355,904</u>	<u>\$ 21,871</u>

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VILLAGE OF JACKSONVILLE

ATHENS 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 5, 2011