



Dave Yost • Auditor of State

VILLAGE OF POLAND
MAHONING COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Village of Poland
Mahoning County
308 South Main Street
Poland, Ohio 44514

To the Village Council:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the Village of Poland, Mahoning County, (the Village) as of and for the years ended December 31, 2013 and 2012.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Village's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the Village prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2013 and 2012, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of the Village of Poland, Mahoning County as of December 31, 2013 and 2012, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 8, 2014, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.



Dave Yost
Auditor of State
Columbus, Ohio

July 8, 2014

**VILLAGE OF POLAND
MAHONING COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	General	Special Revenue	Permanent	Totals (Memorandum Only)
Cash Receipts				
Property and Other Local Taxes	\$357,853	\$68,920		\$426,773
Intergovernmental	127,256	128,493		255,749
Special Assessments		67		67
Fines, Licenses and Permits	191,580	46,967		238,547
Earnings on Investments	430	29	\$21,131	21,590
Miscellaneous	21,177	4,000		25,177
<i>Total Cash Receipts</i>	<u>698,296</u>	<u>248,476</u>	<u>21,131</u>	<u>967,903</u>
Cash Disbursements				
Current:				
Security of Persons and Property	380,261	87,581		467,842
Public Health Services	16,197			16,197
Leisure Time Activities			18,807	18,807
Community Environment	8,990			8,990
Transportation	99,854	154,545		254,399
General Government	212,490	19,793		232,283
<i>Total Cash Disbursements</i>	<u>717,792</u>	<u>261,919</u>	<u>18,807</u>	<u>998,518</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(19,496)</u>	<u>(13,443)</u>	<u>2,324</u>	<u>(30,615)</u>
Other Financing Receipts (Disbursements)				
Transfers In		2		2
Transfers Out	(2)			(2)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(2)</u>	<u>2</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	<u>(19,498)</u>	<u>(13,441)</u>	<u>2,324</u>	<u>(30,615)</u>
<i>Fund Cash Balances, January 1</i>	<u>1,461,809</u>	<u>306,917</u>	<u>45,705</u>	<u>1,814,431</u>
Fund Cash Balances, December 31				
Restricted	0	293,476	48,029	341,505
Unassigned (Deficit)	1,442,311	0	0	1,442,311
<i>Fund Cash Balances, December 31</i>	<u>\$1,442,311</u>	<u>\$293,476</u>	<u>\$48,029</u>	<u>\$1,783,816</u>

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

VILLAGE OF POLAND
MAHONING COUNTY

STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Agency</u>
Operating Cash Receipts	
Fines, Licenses and Permits	<u>\$179,041</u>
<i>Total Operating Cash Receipts</i>	<u>179,041</u>
Operating Cash Disbursements	
Other	<u>179,041</u>
<i>Total Operating Cash Disbursements</i>	<u>179,041</u>
<i>Operating Income (Loss)</i>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>400</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$400</u></u>

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

**VILLAGE OF POLAND
MAHONING COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	General	Special Revenue	Permanent	Totals (Memorandum Only)
Cash Receipts				
Property and Other Local Taxes	\$361,212	\$68,975		\$430,187
Intergovernmental	341,474	129,048		470,522
Special Assessments		609		609
Fines, Licenses and Permits	180,467	22,309		202,776
Earnings on Investments	757	128	\$23,892	24,777
Miscellaneous	15,604			15,604
<i>Total Cash Receipts</i>	<u>899,514</u>	<u>221,069</u>	<u>23,892</u>	<u>1,144,475</u>
Cash Disbursements				
Current:				
Security of Persons and Property	399,073	122,091		521,164
Public Health Services	16,167			16,167
Leisure Time Activities			9,294	9,294
Community Environment	9,525			9,525
Basic Utility Services	17,943			17,943
Transportation	5,568	150,799		156,367
General Government	232,756	7,149		239,905
<i>Total Cash Disbursements</i>	<u>681,032</u>	<u>280,039</u>	<u>9,294</u>	<u>970,365</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>218,482</u>	<u>(58,970)</u>	<u>14,598</u>	<u>174,110</u>
Other Financing Receipts (Disbursements)				
Transfers In		8,002		8,002
Transfers Out	(8,002)			(8,002)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(8,002)</u>	<u>8,002</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	210,480	(50,968)	14,598	174,110
<i>Fund Cash Balances, January 1, restated</i>	<u>1,251,329</u>	<u>357,885</u>	<u>31,107</u>	<u>1,640,321</u>
Fund Cash Balances, December 31				
Restricted	0	306,484	45,705	352,189
Committed	0	433	0	433
Unassigned (Deficit)	1,461,809	0	0	1,461,809
<i>Fund Cash Balances, December 31</i>	<u>\$1,461,809</u>	<u>\$306,917</u>	<u>\$45,705</u>	<u>\$1,814,431</u>

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

VILLAGE OF POLAND
MAHONING COUNTY

STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Agency</u>
Operating Cash Receipts	
Fines, Licenses and Permits	<u>\$151,487</u>
<i>Total Operating Cash Receipts</i>	<u>151,487</u>
Operating Cash Disbursements	
Other	<u>151,484</u>
<i>Total Operating Cash Disbursements</i>	<u>151,484</u>
<i>Operating Income (Loss)</i>	<u>3</u>
<i>Fund Cash Balances, January 1</i>	<u>397</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$400</u></u>

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

**VILLAGE OF POLAND
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012**

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 Poland, Mahoning County, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides general government and police services. The Village receives free volunteer fire protection services from Western Reserve Joint Fire District.

The Village's management believes these financial statements present all activities for which the Village is financially accountable, except the Hine Trust Fund which is maintained by an outside custodian. The principal (assets) are not included in these financial statements. Assets held by custodians are described in Note #7 to the financial statements. Interest earnings are reflected on the financial statements in the Permanent Fund.

B. Accounting Basis

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. The Village 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 include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

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 accounts for and reports all financial resources not accounted for and reported in another fund.

**VILLAGE OF POLAND
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

1. Summary of Significant Accounting Policies – (Continued)

2. Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. 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 property tax money to help operate the law enforcement department.

3. Permanent Fund

This fund accounts for and reports resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the Village's programs. The Village had the following significant permanent fund:

Hine Trust Fund – This fund receives interest and dividend earnings from the Samuel K. Hine Trust Account, which is administered by an outside trustee. The principal (assets) is not reflected on the financial statements.

4. Fiduciary Funds

Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village's own programs.

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. The Village's agency fund accounts for revenue received from individuals for speeding and other traffic offenses. The money is held by the Village and remitted to the Treasurer of State.

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 Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

VILLAGE OF POLAND
MAHONING COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)

1. **Summary of Significant Accounting Policies – (Continued)**

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 approve estimated resources.

3. **Encumbrances**

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

A summary of 2013 and 2012 budgetary activity appears in Note 3.

F. **Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. **Nonspendable**

The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. **Restricted**

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. **Committed**

Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. **Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

**VILLAGE OF POLAND
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

1. Summary of Significant Accounting Policies – (Continued)

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. 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.

H. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. Equity in Pooled Deposits and Investments

The Village maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2013	2012
Demand deposits	\$711,983	\$717,953
Total deposits	711,983	717,953
STAR Ohio		
Total investments	1,072,233	1,096,878
Total deposits and investments	\$1,784,216	\$1,814,831

Deposits: Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution’s public entity deposit pool.

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**VILLAGE OF POLAND
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2013 and 2012 follows:

2013 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$622,273	\$698,296	\$76,023
Special Revenue	207,576	248,478	40,902
Permanent	23,800	21,131	(2,669)
Total	\$853,649	\$967,905	\$114,256

2013 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$755,476	\$717,794	\$37,682
Special Revenue	287,746	261,919	25,827
Permanent	27,562	18,807	8,755
Total	\$1,070,784	\$998,520	\$72,264

2012 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$624,998	\$899,514	\$274,516
Special Revenue	214,287	229,071	14,784
Permanent	25,000	23,892	(1,108)
Total	\$864,285	\$1,152,477	\$288,192

2012 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$832,045	\$689,034	\$143,011
Special Revenue	369,795	280,039	89,756
Permanent	37,890	9,294	28,596
Total	\$1,239,730	\$978,367	\$261,363

**VILLAGE OF POLAND
MAHONING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

4. Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted 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 financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, 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.

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

5. Retirement Systems

The Village's full-time Police Officers belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2013 and 2012, OP&F participants contributed 10% of their wages. For 2013 and 2012, the Village contributed to OP&F an amount equal to 19.5% of full-time police members' wages. For 2013 and 2012, OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants' gross salaries. The Village has paid all contributions required through December 31, 2013.

6. Risk Management

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

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

7. Assets Held by Custodians

The Samuel K. Hine Trust agreement required the Village to establish a Hine Trust Fund to be maintained by a custodian bank. The Village has established this fund. The assets are not reflected in the accompanying financial statements. Earnings on investments are forwarded to the Village on a monthly basis and recorded in the financial statements of the Village as earnings on investments.

VILLAGE OF POLAND
MAHONING COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)

8. Restatement of Fund Balance

The prior year report accounted for outstanding checks as a reconciling item. A check was voided and subsequently added back to the original fund. The restatement had the following effect on fund balance at January 1, 2012.

		General Fund
Fund Balance, January 1, 2012		\$ 1,251,133
Outstanding Check added back		\$ 196
Fund Balance, January 1, 2012		\$ 1,251,329

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Dave Yost • Auditor of State

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

Village of Poland
Mahoning County
308 South Main Street
Poland, Ohio 44514

To the Village Council:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Village of Poland, Mahoning County, (the Village) as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements and have issued our report thereon dated July 8, 2014 wherein we noted the Village followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Village's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Village's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Village's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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, opining 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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Phone: 330-438-0617 or 800-443-9272 Fax: 330-471-0001

www.ohioauditor.gov

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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
Columbus, Ohio

July 8, 2014



Dave Yost • Auditor of State

VILLAGE OF POLAND

MAHONING 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
AUGUST 5, 2014**